

ANNUAL REPORT

ON THE

STATE OF THE FINANCES

TO THE

FORTY-THIRD CONGRESS, FIRST SESSION,

DECEMBER 1, 1873,

BY

WILLIAM A. RICHARDSON,

SECRETARY OF THE TREASURY.

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1873.

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REPORT.

TREASURY DEPARTMENT,
Washington, D. C., December 1, 1873.

SIR: In compliance with the provisions of law, I have the honor to submit to Congress the following report:

RECEIPTS, &c., FOR FISCAL YEAR ENDING JUNE 30, 1873.

The moneys received and covered into the Treasury during the fiscal year ended June 30, 1873, were—

From customs.....	\$188,089,522 70
From internal revenue.....	113,729,314 14
From sales of public lands.....	2,882,312 38
From tax on circulation and deposits of national banks.....	6,830,037 67
From repayment of interest by Pacific Railway Companies.....	514,206 04
From customs' fines, penalties, &c.; labor, drayage, storage, &c.....	1,966,469 36
From sales of Indian trust lands.....	818,246 58
From fees, (consular,) letters patent, homestead, &c.....	1,877,221 67
From proceeds of sales of Government property.....	1,637,283 15
From marine-hospital tax.....	333,003 03
From steamboat fees.....	259,092 56
From direct tax.....	315,254 51
From profits on coinage.....	489,134 62
From tax on seal-skins.....	252,181 12
From miscellaneous sources.....	2,184,394 25
Total ordinary receipts.....	322,177,673 78
Premium on sales of coin.....	11,560,530 89
Total net receipts.....	333,738,204 67
Balance in Treasury June 30, 1872, including \$3,047 80 received from "unavailable".....	106,567,404 74
Total available cash.....	440,305,609 41

IV REPORT OF THE SECRETARY OF THE TREASURY.

The net expenditures by warrants during the same period were—

For civil expenses.....	\$19,348,521 01
For foreign intercourse.....	1,571,362 85
For Indians.....	7,951,704 88
For pensions.....	29,359,426 86
For military establishment, including fortifications, river and harbor improvements, and arsenals.....	46,323,138 31
For naval establishment, including vessels and ma- chinery, and improvements at navy yards.....	23,526,256 79
For miscellaneous, civil, including public buildings, light-houses, and collecting the revenue.....	52,408,226 20
For interest on the public debt.....	104,750,688 44
For premium on bonds purchased.....	5,105,919 99

Total, exclusive of the public debt.....	290,345,245 33
Redemption of the principal of the debt, exclusive of the certificates of deposit issued under act of June 8, 1872, for the redemption of which a like amount of United States notes was set apart and held as a special deposit.....	\$50,498,335 58
Outstanding certificates of deposit mentioned above, added to the prin- cipal of the debt and to the cash balance in the Treasury.....	31,730,000 00

Leaving net disbursements on account of loans..... 18,768,335 58

309,113,580 91

Balance in the Treasury June 30, 1873. \$99,462,028 50

To which add special deposit of legal-
tender notes for redemption of cer-
tificates of deposit, added above... 31,730,000 00

Total cash balance July 1, 1873..... 131,192,028 50

Total..... 440,305,609 41

By the foregoing statement it will be seen that the

net revenues for the fiscal year were..... \$333,738,204 67

And the ordinary expenses..... 290,345,245 33

Leaving a surplus revenue of..... 43,392,959 34

Which has been applied to the reduction of the debt, as follows:

Reduction of principal account, exclusive of certificates of deposit.....	\$50,498,335 58
Decrease of cash in the Treasury, exclusive of special deposit of United States notes for redemption of certificates of deposit, as compared with June 30, 1872.....	7,105,376 24
Reduction in debt.....	<u>43,392,959 34</u>

This statement treats solely of the principal of the debt. By the monthly debt statement of the public debt, into which enter the accrued interest, interest due and unpaid, and the cash in the Treasury, as ascertained on the day of publication, as well as the principal of the debt, the reduction of the debt during the past year amounted to \$43,667,630 05; and the total reduction from March 1, 1869, to November 1, 1873, has been \$383,629,783 39, the annual saving of interest resulting therefrom being \$27,432,932 04.

RECEIPTS, &c., FOR FIRST QUARTER OF FISCAL YEAR ENDING JUNE 30, 1874.

The receipts during the first quarter of the current fiscal year were—

From customs.....	\$49,195,403 68
From sales of public lands.....	573,768 07
From internal revenue.....	25,640,454 41
From tax on circulation, &c., of national banks.....	3,490,743 66
From repayment of interest by Pacific Railways.....	198,970 56
From Customs' fines, &c.....	438,514 21
From consular, patent, and other fees.....	503,941 12
From proceeds of Government property.....	303,765 32
From miscellaneous sources.....	<u>1,507,931 21</u>
Net ordinary receipts.....	81,853,492 24
From premium on sales of coin.....	2,350,818 34
From Government of Great Britain—payment of the award of the tribunal of arbitration at Geneva....	<u>15,500,000 00</u>
Total receipts.....	99,704,310 58
Balance in Treasury June 30, 1873.....	<u>131,192,028 50</u>
Total available.....	<u>230,896,339 08</u>

VI REPORT OF THE SECRETARY OF THE TREASURY.

The expenditures during the same period were as follows :

For civil and miscellaneous expenses, including public buildings, light-houses, and collecting the revenues	\$17,372,293 60
For Indians.....	2,008,715 19
For pensions.....	8,698,156 58
For military establishment, including fortifications, river and harbor improvements, and arsenals.....	13,795,053 48
For naval establishment, including vessels and machinery and improvements at navy yards.....	9,792,451 57
For interest on the public debt, including Pacific Railway bonds.....	37,051,907 79
Total, exclusive of the principal and premium on public debt.....	88,718,578 21
Premium on purchased bonds.....	\$1,301,946 78
Award by Geneva tribunal, investment account.....	15,500,000 00
Net redemption of the public debt....	32,986,828 91
	49,788,775 69
Total net expenditures.....	138,507,353 90
Balance in Treasury September 30, 1873.....	92,388,985 18
Total.....	230,896,339 08

Owing to the large proportion of the interest on the public debt maturing July 1, the amount paid out on that account during the first quarter of the year is more than half as much as will be required for the next nine months, and although it enters into the expenses of this quarter, it is properly chargeable to a longer period of time. Many other expenditures are greater also during the first than any subsequent quarter, by reason of the necessity of supplying disbursing officers with money under new appropriations which became available on the first of July.

For the remaining three-quarters of the current fiscal year it is estimated that the receipts will be—

From customs.....	\$111,000,000 00
From sales of public lands.....	1,500,000 00
From internal revenue.....	66,000,000 00
From tax on national banks.....	3,200,000 00
From Pacific railways.....	300,000 00
From customs' fines, &c.....	800,000 00

From consular, patent, and other fees.....	\$1, 300, 000 00
From sales of public property.....	1, 000, 000 00
From miscellaneous sources.....	2, 000, 000 00
Total.....	<u>187, 100, 000 00</u>

For the same period it is estimated that the expenditures will be—

For civil expenses.....	\$15, 250, 000 00
For foreign intercourse.....	1, 100, 000 00
For Indians.....	6, 500, 000 00
For pensions.....	21, 780, 000 00
For military establishment.....	34, 000, 000 00
For naval establishment.....	18, 000, 000 00
For miscellaneous, civil, including public buildings..	34, 000, 000 00
For interest on the public debt.....	70, 000, 000 00
Total.....	<u>200, 630, 000 00</u>

This will leave a deficiency in the revenues of \$13,530,000.

ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 1875.

It is estimated that the receipts for the fiscal year ending June 30, 1875, will be—

From customs.....	\$180, 000, 000 00
From sales of public lands.....	2, 500, 000 00
From internal revenue.....	108, 000, 000 00
From tax on national banks.....	6, 200, 000 00
From Pacific railways.....	500, 000 00
From customs' fines, &c.....	1, 500, 000 00
From consular, patent, and other fees.....	1, 500, 000 00
From sales of public property.....	1, 500, 000 00
From miscellaneous sources.....	4, 000, 000 00
Total.....	<u>305, 700, 000 00</u>

It is estimated that the expenditures for the same period will be—

For civil expenses.....	\$19, 500, 000 00
For foreign intercourse.....	3, 350, 000 00
For Indians.....	7, 000, 000 00
For pensions.....	30, 480, 000 00
For military establishment, including fortifications, river and harbor improvements, and arsenals.....	50, 000, 000 00

VIII REPORT OF THE SECRETARY OF THE TREASURY.

For naval establishment, including vessels and machinery and improvements at navy yards	\$23, 000, 000 00
For miscellaneous, civil, including public buildings, light-houses, and collecting the revenues	54, 067, 144 00
For interest on the public debt	98, 000, 000 00
For interest on Pacific Railway bonds	3, 875, 000 00
For sinking fund	29, 918, 856 00
Total	<u>319, 191, 000 00</u>

The estimates received from the several Executive Departments are as follows:

Legislative	\$3, 961, 405 62
Executive	17, 895, 674 90
Judicial	3, 409, 750 00
Foreign intercourse	3, 347, 304 00
Military	34, 881, 618 10
Naval	19, 251, 935 86
Indians	6, 765, 779 61
Pensions	30, 480, 000 00
Public works	33, 168, 287 10
Postal service	6, 811, 363 00
Miscellaneous	10, 704, 381 42
Permanent	16, 926, 890 49
Interest on public debt	97, 798, 080 00
Interest on Pacific Railway bonds	3, 877, 410 72
Sinking fund	29, 918, 856 00
Total	<u>319, 198, 736 82</u>

The book of estimates, now ready to be laid before Congress, thoroughly prepared under the immediate supervision of Mr. C. F. Conant, chief of the warrant division of the Secretary's office, whose watchful care, industry, and judgment have made it a work of great accuracy, will prove to be of the utmost convenience to committees and members.

The several tables which form part of this report furnish details of the accounts of the Department.

THE REVENUES AND ESTIMATES.

On account of the alterations in the tariff laws, effected by the acts of May 1 and June 6, 1872, adding tea and coffee and other articles to the free list, and the reduction of duties on other merchandise, as well as

by the removal of a considerable amount of internal revenue taxation, the receipts have fallen off for the year ending June 30, 1873, much below those of previous years, as was anticipated.

Since the close of that year the recent severe financial and commercial crisis has caused an additional and unexpected diminution in the revenues during part of September and the whole of October and November.

But it is gratifying to find that, in this period of the greatest commercial embarrassment, the receipts in coin from customs have been greater than the proportionate amount required for the same period to meet the interest on the public debt and all other expenditures which are payable in coin.

For the remainder of the year the currency payments will be much larger than the ordinary currency receipts without the sale of gold. The revenues have already fallen off sufficiently to make it important and necessary to exercise the greatest economy in appropriations and expenditures for the future. And should there not be a revival of business at an early day, and an increase in the receipts over those of the past two and a half months, additional means will be required to meet expenses. Should such be the case, I recommend additional taxation, judiciously laid, so as to be the least burdensome upon the people and the business of the country, rather than a resort to borrowing money and increasing the public debt.

In the estimates for the next nine months, as well as for the next fiscal year, the probable effect of the financial and business derangement has been somewhat taken into account; but, as it is yet too early to determine its full effect upon the future revenues, or to estimate when and to what extent they will be restored to their former amounts, these estimates are subject to future contingencies, which, during the next few months, Congress will be better able to take into account and to judge of than it is possible to do at this time.

In any event, I earnestly commend every reduction in the appropriations which may be found possible, to the end that the economy which the people, suffering under the present embarrassment in business, are everywhere disposed to make, may be shared and encouraged by the Government through their public servants.

REFUNDING THE PUBLIC DEBT.

Under arrangements made by my immediate predecessor in January last, the refunding of the public debt has been successfully continued, and is still progressing in precisely the same manner as previous

negotiations were conducted. Subscriptions have been made to the new five per cent. funded loan to the extent of eighty-four and a half million dollars, and the proceeds are applied, as fast as subscriptions mature, to the redemption of an equal amount of five-twenty bonds bearing six per cent. interest.

In addition to that amount, the fifteen and a half million dollars received from Great Britain in payment of the Geneva award, under the first article of the Treaty of Washington, have been used to redeem so far the outstanding public debt bearing six per cent. interest, and an amount equal to the debt so redeemed has been invested in five per cent. bonds of the funded loan, and a registered bond therefor has been issued to the Secretary of State, in trust, to be held subject to the future disposition of Congress, according to the provisions of the act of March 3, 1873.

When the subscriptions above mentioned shall have matured there will have been thus effected since January last a conversion of the debt bearing six per cent. interest into the new five per cent. loan, one hundred million dollars, making an annual saving of interest to the amount of one million dollars. And the whole amount converted into this loan since the passage of the refunding act will be three hundred million dollars, reducing the annual interest charge three million dollars.

The credit of the United States has not stood higher since the close of the rebellion than it does at the present time, and it is believed that the refunding of the six per cent. debt at a lower rate of interest can be still further continued.

LOAN OF 1858.

Under the provisions of the act of June 14, 1858, as amended by the act of March 3, 1859, (chap. 82, sec. 6,) the then Secretary of the Treasury contracted a loan of twenty million dollars, for part of which registered bonds were issued "redeemable at the pleasure of the United States at any time after the expiration of fifteen years after the 1st of January, 1859;" and for the balance, and much larger part, coupon bonds were issued "payable at any time after the 1st day of January, 1874, on presentation and surrender of the certificate at the Treasury of the United States."

It will be perceived that the two classes of bonds differ materially in phraseology as to the option of payment after January 1, 1874, but I am unable to discover, either from the act itself or from the records of the Department, that any difference in the contracts was intended, and

it is presumed that the variation in language of the two classes of bonds was wholly accidental. Since the passage of the act of June 30, 1864, authorizing the Secretary of the Treasury to issue registered bonds of any loan in exchange for coupon bonds of the same loan, the coupon bonds of this loan to the amount of about four million dollars have been exchanged into the registered bonds, and the amount of each class now outstanding is \$6,255,000 registered, and \$13,745,000 coupon.

It is understood that some holders of the coupon bonds have regarded them as payable on the first of January next or at any time after that date, at their option. Applications have been made to the Department for the privilege of exchanging coupon bonds for five per cent. bonds of the funded loan, which exchange the Secretary of the Treasury has now no authority to permit.

No appropriation has been made, either in the act authorizing the loan or in any subsequent act, for the payment of the principal, and no provision of law exists for determining the pleasure of the United States as to the time of payment of either class of bonds.

The attention of Congress is thus called to this loan with the recommendation that such action in relation thereto may be taken, before the 1st day of January next, as Congress may deem wise and just.

THE BANKS, THE FINANCIAL CRISIS, AND THE CURRENCY.

The prevailing practice, not only of national banks, but of State banks and private bankers, of paying interest on deposits attracts currency from all parts of the country to the large cities, and especially to New York, the great financial centre. At seasons of the year when there is comparatively little use for currency elsewhere, immense balances accumulate in New York, where, not being required by the demands of legitimate and ordinary business, they are loaned on call at a higher rate of interest than that paid to depositors and are used in speculation.

Every year, at the season when the demand sets in from the West and South for currency to be used in payment for and transportation of their agricultural products, there occurs a stringency in the money market arising from the calling in of such loans to meet this demand.

Until this year, though annually creating some embarrassment, this demand has been met without serious difficulty.

During the past summer, anticipating the usual autumn stringency, the Treasury Department sold gold while the market price was high, currency abundant, and bonds for sale in the market were scarce,

and while there was a surplus of gold in the Treasury, and thereby accumulated about fourteen million dollars of currency with the view of using the same or such part thereof as might be necessary in the purchase of bonds for the sinking fund at times during the autumn and winter when they could be bought at a price not above par in gold, or in meeting demands upon the Treasury, as circumstances should require.

This year there was a great demand for currency to pay for the heavy crops of a bountiful harvest, for which the European countries offered a ready market. The suspension of certain large banking houses, the first of which occurred on the 18th day of September, alarmed the people as to the safety of banks and banking institutions in general. Suddenly there began a rapid calling in of demand loans and a very general run on the banks for the withdrawal of deposits. Entire confidence was manifested in United States notes and even in national-bank notes, and they were drawn wherever they could be obtained and were largely hoarded with as much avidity as coin was ever hoarded in times of financial distress when that was the circulating medium of the country. The banks found themselves unable to meet the demands upon them, currency in circulation became exceedingly scarce, and the business of the country became greatly embarrassed.

In this condition of things, great pressure was brought to bear upon the Treasury Department to afford relief by the issue of United States notes. The first application came from a number of gentlemen in New York, suggesting that no measure of relief would be adequate that did not place at the service of the banks of that city twenty millions of dollars in United States notes, and asking that the assistant treasurer at New York should be authorized to issue to those banks that amount of notes as a loan upon a pledge of clearing-house certificates secured by ample collaterals, and for which certificates all the banks were to be jointly and severally responsible. This proposition was declined, it being clearly not within the duty or the authority of the Treasury Department, under any provisions of law, thus to employ the public money.

Exchange on Europe having fallen to unusually low rates, and indeed having become almost unsaleable in the market, to the embarrassment of our foreign and domestic trade, applications were made to the Secretary of the Treasury to use the money in the Treasury in the purchase of exchange. The Treasury Department having no occasion to do this for its own use, and no necessity for transferring funds to Europe, was compelled to decline this proposition, which, if accepted,

would have put the Department in the position of becoming a dealer in exchange, a position clearly inconsistent with its duties.

Subsequently the New York Produce Exchange made a proposition to accomplish the same result in a different form, and also requested, as others had before, that the Secretary should pay at once the twenty-million loan of 1858, to which the following reply was made:

TREASURY DEPARTMENT,
Washington, September 30, 1873.

SIR: Your letter of the 29th inst., covering two resolutions of the New York Produce Exchange, has been received and the subject-matter fully considered.

The resolutions are as follows:

“WHEREAS the critical condition of the commercial interests of the country requires immediate relief by the removal of the block in negotiating foreign exchange; therefore be it

“*Resolved*, That we respectfully suggest to the Secretary of the Treasury the following plans for relief in this extraordinary emergency:

“*First*. That currency be immediately issued to banks or bankers, upon satisfactory evidence that gold has been placed upon special deposit in the Bank of England, by their correspondents in London, to the credit of the United States, to be used solely in purchasing commercial bills of exchange.

“*Second*. That the President of the United States and the Secretary of the Treasury are respectfully requested to order the immediate prepayment of the outstanding loan of the United States due January 1, 1874.”

While the Government is desirous of doing all in its power to relieve the present unsettled condition of business affairs—as has already been announced by the President—it is constrained, in all its acts, to keep within the letter and spirit of the laws, which the officers of the Government are sworn to support, and they cannot go beyond the authority which Congress has conferred upon them. Your first resolution presents difficulties which cannot be overcome. It is not supposed that you desire to exchange coin in England for United States notes in New York at par. If your proposition is for the Government to purchase gold in England, to be paid for in United States notes at the current market rate in New York, it would involve the Government in the business of importing and speculating in gold, since the Treasury has no use for coin beyond its ordinary receipts, and would be obliged to sell the coin so purchased at a price greater or less than was paid for it. If your object is to induce the Treasury Department to loan United States notes to banks in New York upon the pledge and deposit in London of gold, it is asking the Secretary of the Treasury to loan the money of the United States upon collateral security for which there is no authority in law. If the Secretary of the Treasury can loan notes upon a pledge of coin he can loan them upon a pledge of other property in his discretion, as he has recently been requested to do, which would be an extraordinary power as well as a most dangerous business to engage in, and which my judgment would deter me from undertaking, as the Secretary of the Treasury, even if by any stretch of construction I might not find it absolutely prohibited by law. The objections already

mentioned to your first resolution are so insuperable and conclusive that it is unnecessary for me to refer to the many practical difficulties which would arise if an attempt should be made to comply with your request. Your second resolution calls for the payment at once of the loan of 1858, or the bonds commonly called "Fives of 1874." Upon a thorough investigation I am of opinion that Congress has not conferred upon the Secretary of the Treasury power to comply with your request in that particular, and in this opinion the law officers of the Government concur. Under these circumstances you will perceive that, while I have great respect for the gentlemen comprising the New York Produce Exchange, I am compelled, by my views of the law and of my duty, to respectfully decline to adopt the measure which your resolutions propose.

I have the honor to be, very respectfully,

WM. A. RICHARDSON,
Secretary of the Treasury.

The Chamber of Commerce of Charleston, South Carolina, petitioned for the transfer of currency to that city, and the purchase with it, at that point, of exchange on New York, to aid those engaged in forwarding the cotton crop to the market. The following letter was sent in answer to this petition:

TREASURY DEPARTMENT,
October 3, 1873.

SAMUEL Y. TUPPER, Esq.,
President Chamber of Commerce, Charleston, S. C.:

I have the honor to acknowledge the receipt of the memorial of the Charleston, South Carolina, Chamber of Commerce, addressed to the President of the United States, and referred to this Department, which, after reciting the present stringency in the money market and the difficulty of obtaining currency, requests "that the sum of five hundred thousand dollars be placed and maintained on deposit with the assistant treasurer at Charleston, to be used by him in the purchase of New York exchange from the banks."

To comply with the request it would be necessary for the Treasury Department to send currency by express to Charleston from time to time, and to buy with it exchange on New York in competition with private bankers.

Should this request be granted a hundred other places in the country might, with equal propriety, ask for the same relief, and if all such requests were impartially granted, the Department would find itself engaged in an extensive exchange business, fixing and regulating the rate of exchange between different places in the country, and the public money, raised by taxation only for the purpose of carrying on the Government, would be employed to a very large amount in a business which Congress has not given the Secretary of the Treasury any authority to engage in.

With a due regard to the proper management of the Treasury Department, within the provisions of law, I have felt it to be my duty to decline all similar propositions from other places, and your request must, therefore, receive the same response.

I have the honor to be, very respectfully, yours,

WM. A. RICHARDSON,
Secretary of the Treasury.

The Executive Department of the Government was anxious to do everything in its power, under the law, and with due regard to the protection of the Treasury and the maintenance of public credit, to allay the panic and to prevent disaster to the legitimate commercial and industrial interests of the country; but it was found impossible to afford the relief in any of the many forms in which that relief was asked. It was decided, therefore, to adopt the only practicable course which seemed to be open to it, the purchase of bonds for the sinking fund to such an extent as the condition of the Treasury would allow, and thus release a considerable amount of currency from its vaults. Purchases of bonds were commenced on the morning of the 20th of September, and were continued until the 24th, when it became evident that the amount offering for purchase was increasing to an extent beyond the power of the Treasury to accept, and the purchasing was closed after bonds to the amount of about thirteen million dollars had been bought, and without the use of any part of the forty-four millions of United States notes, generally known as the reserve.

It should be stated that in the excitement there were many persons in the city of New York who insisted with great earnestness that it was the duty of the Executive to disregard any and all laws which stood in the way of affording the relief suggested by them—a proposition which indicates the state of feeling and the excitement under which applications were made to the Secretary of the Treasury to use the public money, and which, it is scarcely necessary to add, could not be entertained by the officers of the Government to whom it was addressed.

These facts are recited in order to lay before Congress, and place on record in a concise form, exactly what the Treasury Department was asked to do, and what it did, in the late financial crisis.

The currency paid out of the Treasury for bonds did much to strengthen many savings banks, and to prevent a panic among their numerous depositors, who began to be alarmed, and had there developed an extended run upon those useful institutions, it would inevitably have caused widespread disaster and distress. It also fortified other banks, and checked the general alarm to some extent. But the loss of confidence in the value of a great amount of corporate property which immediately followed the failure of banking houses connected with largely-indebted corporations, the distrust of the solvency of many other institutions, the doubt as to the credit of firms and individuals whose business was supposed to be greatly extended, and the legitimate effect thereof in disturbing the business of the country,

could not be avoided by any amount of currency which might be added to the circulation already existing.

Confidence was to be entirely restored only by the slow and cautious process of gaining a better knowledge of true values and making investments accordingly, and by conducting business on a firmer basis, with less inflation and more regard to real soundness and intrinsic values.

There can be no doubt that the practice by banks of allowing interest on deposits payable on demand is pernicious, and fraught with danger and embarrassment to borrower and lender, as well as to the general business interests.

Deposits payable on demand should be limited to that surplus which individuals require over and above their investments, and no part of that from which they expect an income. Such deposits are comparatively stable in average amount, and constitute a healthy basis for banking purposes within proper limits, which prudent bankers know how to determine.

But if deposit accounts are employed as temporary investments, the interest attracts a large amount of money to those cities where such interest is paid, and where speculation is most active, at seasons when as much profit thereon cannot be secured elsewhere. With the first return of activity in legitimate business these temporary investments are called in, and jeopardize in their sudden withdrawal the whole business of the banks, both affecting the legitimate depositors on the one hand by excitement and distrust, and on the other creating a condition of things in which the borrowers on call are also unable to respond. The banks have borrowed their money of depositors on call. They have loaned it on call to speculators, who by its use have contributed to inflate the prices of the stocks or merchandise which have been the subject of their speculations. The speculator wants it to carry the stocks till he can dispose of them without a loss. This he is unable to do in a stringent money market. The banks, their depositors, and the borrowers, all want it at the same time, and of course a stringency is developed which spreads distress throughout the country.

The system creates immense amount of debts payable on demand, all of which thus suddenly and unexpectedly mature at the first shock of financial or commercial embarrassment in the country, and at the very time when most needed by debtors and when they are least able to respond.

There is no safety for corporations or individuals whose capital employed is wholly or mostly borrowed on call. Many savings banks

were protected from ruin in the recent financial excitement by availing themselves of provisions in their rules requiring sixty days or other periods of notice before paying depositors, thus making all their deposits payable on time. Every cautious and well-managed savings institution has such a rule among its by-laws.

Without attributing the stringency in the money market, which is experienced every autumn and occasionally at other seasons of the year, solely to this practice of paying interest upon deposits in the large cities, it is evident that, when money is less needed in legitimate business, the practice encourages overtrading and speculation, always detrimental to the best interests of the country, and the bad effects of which upon those interests become more apparent, and the disaster more widespread, when the necessary contraction begins to be felt.

I recommend that national banks be prevented from paying interest on deposits, or that they be restricted and limited therein, either by direct prohibition, by discriminating taxation, or otherwise.

While legislation by Congress cannot prevent State banks and private bankers from continuing the practice, it can prevent national banks from becoming involved in, and instrumental in producing, the embarrassments and difficulties to which it necessarily leads.

The national banks, organized by law of Congress and having relations with the Government in the issue of circulating notes, ought to be the most cautious and safe banking institutions of the country, and should be kept aloof from all hazardous business which it is not possible to prevent sanguine, venturesome, and speculative individuals from engaging in, at the risk of their capital and their credit.

With a fixed amount of circulation of bank notes and of United States legal-tender notes not redeemable in coin, and with gold above par in currency, there must be each year times of redundancy and times of scarcity of currency, depending wholly on the demand, no method existing for increasing the supply.

With a circulating medium redeemable in coin, a redundancy is corrected by the export, and a scarcity by the import of specie from other countries.

There is a prevailing sentiment that more elasticity should be given to the volume of the currency, so that the amount in circulation might increase and diminish according to the necessities of the business of the country. But the difference of opinion on this subject is so great, and the real difficulties attending its solution are so numerous, that, without discussing any of the multitude of plans which have been presented to the public through the press and otherwise, I earnestly com-

mend to the wisdom of Congress a careful and thorough consideration of this important subject, rendered more obviously important by the present embarrassed condition of large business interests which have suffered by the recent financial crisis; and that, in such inquiry, avoiding further inflation of the issue of irredeemable legal-tender notes, the most desirable of all financial results to be attained, namely, a permanent return to the sound basis of specie payments, and a gold standard to which all our paper issues shall be made of equal value, shall be the aim.

To allow national banks to use part of their reserves at seasons of the greatest pressure, under proper restrictions and regulations, would afford some flexibility.

Rigid statute laws applied to all banks, at all seasons, and in all places alike, often prove an embarrassment and injury when they conflict with economic principles and the laws of trade and business, which are stronger than legislative enactments, and cannot be overthrown thereby. Associated banks at the several redemption cities named in the banking law, which are the great controlling centres of business, might do much to give steadiness and safety, if they were authorized, through properly constituted boards or committees of their own officers, to exercise a large discretion in the use of their reserves, in the rate of interest to be charged at different seasons and under different circumstances, and in other matters, within limits prescribed by law.

Should it be deemed necessary or expedient to temporarily enlarge the paper-money circulation in cases of great emergency, provision may be made to permit the national banks, under certain circumstances and to a limited extent, to increase their note circulation by a pledge of United States bonds, bearing no interest while so pledged, or subjecting the banks to special taxation upon the circulating notes obtained thereon, or upon such other terms that it would be for their interest to recall the notes and redeem the bonds at the earliest possible day after the pressure and their necessities should have ceased.

But any large augmentation of the issue of United States legal-tender notes in time of peace would not only be a departure from that "declaration of public policy and pledge of the public faith to the national creditors," made in the act of June 30, 1864, that the total amount of such notes shall never exceed four hundred million dollars, as well as from that more solemn pledge contained in the first act of the Forty-first Congress, "to make provision at the earliest practicable period for the redemption of United States notes in coin," but would

postpone the day of specie payments and render it more difficult to attain in the distant future, unsettle confidence in our national finances, and be a serious detriment to public credit at home and abroad.

There can be no doubt that during the eight years since the rebellion there has been a growing desire among the people to restore the paper circulation to a specie standard, and that any steps taken to accomplish that object will be received with general favor.

It is not possible to resume and maintain specie payments with so large an amount of notes in circulation, and so small an amount of gold in the country. The volume of currency must be reduced or that of coin greatly increased. Should the national banks be prohibited from selling the coin received by them as interest upon bonds pledged to secure circulation, retaining the same in whole or in part in reserve, or loaning it in the discount of bills and notes payable in coin, as Congress might prescribe, there would be a gradual accumulation of gold in the banks, which would do something towards preparing for resumption. This, with a constant increase of coin in the Treasury, undertaken with the approval of Congress, would ere long lead to the desired result, when other conditions required for the maintenance of specie payments should become favorable.

The acts of Congress of February 25, 1862, July 11, 1862, and March 3, 1863, together authorize the issue of four hundred million dollars of United States notes, in addition to fifty million dollars of such notes reserved for the purpose of securing prompt payment of temporary-loan deposits, and the act of June 30, 1864, contains these words: "nor shall the total amount of United States notes issued, or to be issued, ever exceed four hundred millions of dollars, and such additional sum not exceeding fifty millions of dollars, as may be temporarily required for the redemption of temporary loan."

The temporary loans referred to in the foregoing acts having been redeemed, the maximum amount of United States notes which, under existing laws, can now or hereafter be issued, is four hundred million dollars.

Between the 31st of August, 1865, when the amount of United States notes outstanding was at its highest point, and the 4th of February, 1868, there was a gradual contraction of the amount in actual circulation, limited by the act of February 12, 1866, to not more than ten million dollars within the then next six months, and thereafter not more than four million dollars in any one month. On the 4th of February, 1868, Congress passed an act suspending further reduction of the currency, when the amount outstanding was three hundred and fifty-six

million dollars, and that sum is now the minimum limit of issue. But the law authorizing the issue of the maximum of four hundred million dollars has never been repealed, and has uniformly been held by the Treasury Department and the law officers thereof to be in full force. In view of the uncertainty which exists in public sentiment as to the right of the Secretary of the Treasury to issue United States notes in excess of the minimum, and the conflict of opinion as to the policy of doing so, conceding that he has that right under the law, I respectfully recommend that Congress shall set these questions at rest by a distinct enactment.

Until that is done, whenever there is a stringency in the money market there will continue to be a pressure upon the Treasury Department, by those who favor a policy of expansion, to increase the issue of notes to the maximum, by the purchase of bonds or otherwise; while, on the other hand, those who conceive that the public interests will be better served thereby will bring equal pressure to keep the issue down to the minimum.

Assuming that it is the settled policy of Congress, as declared in the act of June 30, 1864, above cited, that the total amount of United States notes, *issued and to be issued*, shall never exceed four hundred million dollars, I am of opinion that it would be unwise to *require* the amount in actual circulation to be kept up to the maximum or to any amount above the present minimum. The Treasury, depending principally upon the receipts from customs and internal taxation, without the power of borrowing or otherwise increasing its resources, with liabilities created by congressional appropriations which must be met in currency to the extent of nearly two hundred million dollars a year, ought always to have a large reserve upon which it can draw to meet the ordinary demands upon it in case of emergencies, when the revenues suddenly and unexpectedly diminish by reason of a national calamity or financial derangement, which from time to time are liable to occur in all nations.

Such a reserve is also rendered necessary by the fact that the fractional currency authorized to be issued to the amount of fifty million dollars, now in actual circulation to the extent of more than forty million dollars, is redeemable in United States notes at the option of the holders.

In order that there may be no misunderstanding as to the circumstances under which the amount between the minimum and the maximum may be issued, and, that it may not be issued for the purpose of inflating the paper currency of the country, I recommend that it be

declared a reserve to be issued temporarily when the ordinary demands upon the Treasury shall require it, and in payment of such demands and for the redemption of fractional currency, the amount so issued to be returned to the reserve as soon as the condition of the Treasury shall warrant it, and that the purchase of bonds shall be forbidden so long as the outstanding United States notes shall exceed the minimum fixed by the act of February 4, 1868.

I believe that such a reserve, so restricted, would be a proper and reasonable protection against any contingencies whereby the revenues of the country might temporarily be diminished, and would give no reasonable cause to fear permanent inflation. As it ought not to be the business of the Treasury Department to increase and diminish the amount of legal-tender notes from time to time, according to the condition of the money market, and for the sole purpose of affecting that market, I think it would be unwise to authorize the reserve to be issued except for the purposes and in the manner which I have suggested.

NATIONAL BANK NOTES.

In the general appropriation act for the fiscal year ending June 30, 1874, the following special appropriation is made, in addition to the usual annual appropriation for making and issuing the national currency :

“For replacing the worn and mutilated circulating notes of national banking associations, and for engraving and preparing, in such manner and on such paper and of such form and design as the Secretary of the Treasury may prescribe, new circulating notes for such associations to replace notes of a design and denomination now successfully counterfeited, six hundred thousand dollars: *Provided*, That each of said national banking associations shall reimburse the Treasury the costs of the circulating notes furnished under this provision.”

The operation of this clause must be very limited without further legislation. The making of new plates and replacing notes seem to be restricted to those of denominations which have been successfully counterfeited, and it is found that the only one that can be thus considered is the ten-dollar note, although the two and the twenty-dollar notes have been counterfeited to some extent. A plate has been made for the ten-dollar note, but as the proviso in this clause requires banking associations to reimburse the Treasury for the cost thereof, few banks are inclined to order them while they can continue to have notes of other denominations printed from the old plates without cost to themselves, under the provisions of the general banking law.

I recommend that the proviso in the clause above cited be repealed, or that banks be required to pay for all new notes furnished them, whether printed from new or old plates.

The soiled and mutilated condition of the circulating notes of national banks now in use makes it a matter of necessity that something should be done to redeem the same and to supply their places with new currency, to the end that all the notes which the people are obliged to take and use as money may be clean and whole. Several methods to accomplish this result have been carefully considered, but no plan seems to be feasible without the active co-operation of the banks themselves, assisted by such congressional enactments, as may be required for that purpose, which are earnestly recommended.

EXPORTS AND IMPORTS.

During the fiscal year ending June 30, 1873, the value of merchandise imported into the United States was \$642,029,539, as against \$626,595,077 for the previous year.

An analysis shows an increase in the imports of merchandise admitted duty free, in raw materials and in some articles of necessity, while in some articles of luxury there was a reduction.

The increase in the importation of coffee was \$6,164,339, and in tea, \$1,522,519, in addition to the amounts in bond July 1, 1872, and which were withdrawn therefrom during the year. Coffee was so withdrawn for consumption to the value of \$16,901,126, and tea to the value of \$18,024,217. There was an increase, also, in the importation of copper and copper manufactures of \$1,818,488; soda and salts, \$1,719,408; tin in plates, \$2,681,222; hides and skins, \$1,427,784; furskins, \$188,170; melado, \$2,656,138; wood and manufactures thereof, \$2,141,766; earthenware, \$745,140; manufactures of cotton, \$9,893,870.

There was a decrease in silk goods, \$5,723,582; precious stones, \$182,905; fruits, \$713,203; fancy goods, \$278,577; fine linen, laces, and other manufactures of flax, \$1,054,115; as well as in some articles of a different class, such as barley, \$440,626; opium and extracts thereof, \$128,839; leather and leather goods, \$1,829,917; wool, \$8,105,114.

The gold value of the exports of merchandise from the United States was \$522,478,892, as against \$444,177,586 for the previous year.

There was an increase in certain articles exported as follows, the value being stated in currency:

Cotton, \$47,201,672; wheat, \$12,537,194; wheat flour, \$1,425,980; bacon and hams, \$13,895,545; pork, \$884,727; lard, \$1,068,196; cheese,

\$2,745,092; oils, \$7,256,514; wood and manufactures thereon, \$3,878,930; manufactures of iron, \$2,372,725; coal, \$952,449; drugs and chemicals, \$575,050; hides and skins, \$2,159,845; furs and fur-skins, \$382,545; leather and leather goods, \$1,621,465; in live animals, \$259,731.

The export of gold and silver in excess of the imports was \$63,127,637, as against \$66,133,845 for the previous year.

The balance of trade in merchandise has been largely against the United States for many years, and the country has exported during the twenty years ending with the last fiscal year gold and silver to the extent of more than a thousand million dollars over and above the amount imported.

For some months past, and especially in the months of October and November, the export trade in merchandise has greatly increased, and, owing to the disturbance of financial affairs and other causes, the importation of goods has largely diminished, so that the balance of trade at present is in favor of the United States; and gold and silver have flowed into the country during the past two months at a rate more rapid than ever before, except in the year 1861, when, for the whole year, the excess of imports over exports was \$16,548,531; and for the past twenty years there has been no other single year in which there has been an excess of imports of gold and silver over the exports.

The condition of the carrying trade with foreign countries, though exhibiting a large adverse balance, shows some slight gains, with prospects of still further improvement. Of the exports and imports during the past year, twenty-seven per cent. were carried in United States vessels—a gain of three per cent. over the previous year.

The increase in ship-building in the country is decided. Official numbers were awarded by the Bureau of Statistics to 1,699 vessels of the aggregate tonnage of 313,743 tons, while, during the year preceding, the addition to our mercantile marine was only 38,621 tons. Since the close of the fiscal year still greater activity has prevailed in the ship-yards on the Atlantic seaboard. From the 1st of July to the 1st of November documents have been issued to 1,288 completed vessels of 181,000 tons in all, while such returns as have been received, incomplete as they are, indicate that there were building in October last 386 vessels of the tonnage of 177,529 tons; including 69 steamers with a tonnage of 67,007 tons, of which 18 iron steamers with an aggregate of 38,492 tons are in course of construction on the Delaware.

In view of the high price of iron and coal and the recent advance in the cost of labor in Europe, together with the superior tensile strength of American ship-plates, as proved by actual experiments, there is

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reasonable encouragement to expect that this branch of industry will make rapid strides of progress, to the great advantage of the commerce, trade, and financial strength of the country.

The following table shows the amount of merchandise imported or taken out of bond at the places therein named since the passage of the act of June 6, 1872, authorizing the importation free of duty of certain articles actually used for ship-building:

Port.	Value.	Duties remitted.	Duties estimated.	Duties to be collected.	Vessels built.	Vessels repaired.
New York.....	\$173,626 00	\$36,992 00			2	
Boston.....	139,246 00	37,546 86	\$10,347 06	\$1,306 13	4	47
Philadelphia.....	2,768 00	894 48		Duties remitted, but vessel engaged in coasting trade more than three months in one year, hence duties accrued.		
Portland.....	15,403 00	4,687 67			5	1
Bath.....	56,666 00	4,743 92			17	2
Total.....	387,709 00	84,864 93	10,347 06	1,306 13	28	50
Duties estimated.....		10,347 06				
		95,211 99				

Nothing, except a sound financial system, is more important to the welfare of the country than that of turning and retaining the balance of trade in favor of the United States, by a healthy stimulation of the agricultural and manufacturing industry of the country, the reduction in the cost of production at home, and of the transportation of merchandise from the interior to the seaboard, and the building of ships and vessels to do the carrying trade, now mostly in the hands of the people of other countries; and no legislation should be neglected which may assist the industrious people of our country in attaining those most desirable results.

With the balance of trade in favor of the United States a return to specie payments may be easily reached, and, when reached, may be maintained if such wise financial measures are adopted as will prevent overtrading, extravagance, and speculation, and encourage economy, industry, thrift, and only well-directed and prudent enterprises—conditions as essential to the prosperity of nations as to individuals.

CUSTOMS, COMMERCE, AND NAVIGATION.

The attention of Congress is invited to the necessity of a revision and codification of existing tariff laws. Duties on imports are now imposed under fourteen principal statutes relating to classification and rates, besides twenty other acts or resolutions modifying or affecting tariff acts, all passed between March 1, 1861, and March 4, 1873, to which must be added the very numerous customs revenue laws enacted prior to March, 1861, and remaining either wholly or partially in force.

Under these various enactments, questions relating to the proper assessment of duties constantly arise. There is often a direct conflict between different statutes, and occasionally between two or more provisions of the same statute, while single provisions are frequently held to embrace different meanings. These differences can be settled only by arbitrary interpretations or by adjudications in court. As a necessary consequence, protests against the payment of duties exacted by collectors of customs and appeals to this Department, based on such protests, are of daily occurrence, while suits brought by the Government to collect unpaid duties, or by individuals to recover back duties paid, crowd the calendars of our courts.

The number of statutory appeals to the Secretary of the Treasury on tariff questions during the last fiscal year was four thousand seven hundred and thirty-one, exclusive of miscellaneous cases or applications for relief, numbering five thousand and sixty-five.

The onerous duties imposed upon the Department, the vexatious delays to individuals, and the expense of litigation to all concerned, resulting from this state of affairs, are obvious. The following remedies are suggested for adoption, in a general revision of the tariff laws:

First. The abandonment of distinctions based upon commercial usage. In other words, the material of which an article is composed instead of its commercial designation, where a particular material forms the sole or chief element of value, should control its classification; and the rate of duty consequently imposed, whether *ad valorem* or specific.

Second. The abandonment of "charges and commissions" as an element of dutiable value. The revenue from this source, while uncertain and comparatively trifling in amount, is a fruitful source of embarrassment and complaint in the liquidation of duties. Its continued exaction is therefore not desirable.

Third. The repeal of all provisions of law for what are commonly known as "damage allowances," or proportionate abatements of duties on merchandise injured during the voyage of importation. These vary at different ports, exceeding at some by ten or fifteen per cent. those made at others in like cases. In many instances the extent of damage can be only approximately determined, while in others there is room to suspect fraudulent practices, and, in all, the operation of the system is unfavorable to the honest importer as well as to the Government. I therefore recommend its entire abolition—a measure which would place all importers on an equality in this respect, while there would result to them only the extra expense of insurance on the duties, in addition to that upon the foreign cost of the goods.

Many articles upon which duties are now levied, and which do not come in competition with those of the manufacture or production of this country, are imported in such small quantities that the duties collected thereon are insignificant and do not compensate for the cost of collection. I suggest that all such articles be added to the free list.

The fees prescribed by law for services upon the northern frontier connected with the execution of the laws relating to navigation and the collection of the revenue from customs are different from those upon the coast, and it is questionable whether such difference does not constitute a violation of the constitutional provision prohibiting the giving of a preference by any regulation of commerce or revenue to the ports of one State over those of another; and a revision and equalization of such fees are recommended.

A tonnage tax is now levied on all American sailing vessels engaged in the foreign trade, and on all sailing vessels of other nationalities. It is not imposed upon American vessels engaged in the coasting trade. Steamships of foreign nationality, in some cases, are subject to the tonnage tax; in others, they are exempt by old treaty stipulations only recently carried into effect. But all American steam-vessels arriving from foreign countries are subject to the tax. In consideration of the fact that this tax was entirely abolished on all vessels for more than thirty years and only resorted to as a war measure in 1862, and that those engaged in the coasting trade were again relieved from this burden by recent enactments, I recommend that this tax be wholly abolished.

The Department has found difficulty in the administration of the act of February 18, 1793, relating to the enrolment and license of vessels, with reference to its application to canal-boats and similar craft designed to be chiefly employed on the internal waters of States. From a period immediately subsequent to the passage of the act down to a comparatively recent date, the Department uniformly held that such boats, exceeding five tons burden, were liable to be enrolled and licensed. During the term of my immediate predecessor the question was thoroughly considered, and the liability to enrolment and license was held to attach to this class of vessels only when they emerged from the internal waters of a State into the navigable waters of the United States. But even this modified view of their liability has been contested on the ground that such boats are not included in the provisions of the enrolment act. The growth of inland commerce and the necessities of trade have, of late years, led not only to a large increase in the number of canal-boats, but also to their more frequent egress into navigable waters.

Hence it becomes more and more for the interest of the numerous owners of this species of property to claim entire exemption from the burdens imposed by the coasting laws, or incidental to an enforcement thereof, while the Department has no option but to administer the law. It is, therefore, important that the status of this class of vessels should be definitely fixed by such legislation as the case requires.

Rivers and harbors which have been dredged by the Government at great expense are often made the receptacle of ballast thrown from vessels, by which the channels become filled and navigation impeded. There is much necessity for a law to prevent this practice, making it a penal offence to deposit, in such channels or harbors, ballast or other matter by which their value as such is lessened.

The general regulations of this Department, issued in 1857, and partially revised in 1868-'69, having become to some extent obsolete, and in many respects deficient, have been completely revised and adapted to existing laws, special pains being taken to make the arrangement of topics convenient, and the text of the regulations simple, comprehensive, and concise. It is believed that this revision, an edition of which will be issued at an early date, will materially aid customs and other officers in the performance of their duties.

REORGANIZATION OF CUSTOMS DISTRICTS.

I invite the attention of Congress to the propriety of reorganizing the customs collection districts on the Atlantic coast, seventy-nine in number.

The establishment of many of these districts dates back to a period when the conditions determining their importance, relative to the commerce of the country, were entirely different from those existing at the present time. In some, the expenses of collecting the revenue exceed the amount collected, and the consolidation of such districts with others may be advisable. At the same time, it must be remembered, that the effective administration of the revenue system often requires the services of customs officers at points where few or no duties are collected. The judicious disposition of a force for the prevention of smuggling is indispensable to the collection of the revenue from imports, especially where the extent of coast affords opportunities for the clandestine introduction of dutiable merchandise. I would therefore suggest such action as may lead to a reduction of the number of districts, and a consequent reduction of expenses, without affecting the convenience of importers or the safety of the revenue.

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INTERNAL REVENUE.

The following statement shows the increase and decrease from each general source of internal revenue for the fiscal years ended June 30, 1872, and June 30, 1873, as appears from the report of the Commissioner of Internal Revenue:

Sources.	Increase.	Decrease.
Spirits.....	\$2,623,855 42	
Tobacco.....	650,132 57	
Fermented liquors.....	1,066,439 38	
Penalties.....	19,447 94	
Banks and bankers.....		\$857,197 68
Adhesive stamps.....		8,474,943 75
Articles and occupations formerly taxed but now exempt.....		12,723,224 53
Total.....	4,359,875 31	22,055,365 96

It will be seen that there has been an increase in the receipts for taxes on spirits, tobacco, fermented liquors, and from penalties.

The decrease in the receipts from banks and bankers is due principally to that provision in the act of June 6, 1872, which raises the exemption of all sums deposited in savings banks, &c., in the name of one person, from \$500 to \$2,000.

The repeal of all stamp taxes imposed under Schedule B, act of June 30, 1864, except that of two cents on bank checks, drafts, or orders, took effect October 1, 1872, and has caused a falling off from that source.

The class of articles and occupations formerly taxed but now entirely exempt includes incomes, gas, and other sources of taxation on lists repealed prior to the act of June 6, 1872, and the receipts from these sources constantly and rapidly diminish.

In accordance with the provisions of the act of December 24, 1872, the offices of assessors and assistant assessors of internal revenue have been abolished, and all their final accounts approved by the Commissioner of Internal Revenue and referred to the accounting officers. The number of these officers varied according to the exigencies of the service, being greatest in 1868, when there were three thousand and forty-three, of which two hundred and forty-one were assessors; since which time the number had, up to the taking effect of the act above referred to, been reduced about one-half.

The system of collecting taxes by stamps, and without assessments, has been found to give general satisfaction. Since its application to special taxes they have been collected more promptly and thoroughly, and a more gratifying and healthy increase in the receipts therefrom is apparent.

The old assessment lists have been disposed of in a large number of the collection-districts, and the aggregate amount held as collectible thereon does not exceed \$450,000.

REVENUE MARINE AND LIFE-SAVING SERVICE.

A marked improvement has been made during the past year in the Revenue Marine Service. The number of vessels boarded and examined, and the number of those reported for violation of revenue laws, and of those assisted in distress, as well as the number of lives saved through the agency of the revenue cutters, is largely in excess of like service performed during any previous year. The character of the service has been elevated by rigid professional examinations. Ten old vessels have been thoroughly repaired and three new ones have been built. There are now employed twenty-eight steamers and six sailing vessels, and these are better adapted to the service required of them than were the vessels formerly in use. Three new steam-vessels are constructing and will go into commission next spring. With the addition of a new steamer for the Columbia river and vicinity, it is believed that this branch of the service will be in a condition to answer the demands upon it, economically and efficiently, for many years to come.

I desire to renew the recommendations heretofore submitted to Congress that the navy-pension laws be made applicable to the officers and seamen of the Revenue Marine, and that provision be made for a retired list of officers. These measures are demanded to aid in promoting efficiency, and in justice to meritorious officers and seamen whose lives are spent in the performance of hazardous public service.

From the appropriation of \$100,000 "for the establishment of new life-saving stations on the coast of the United States," twenty-one new stations are in process of erection upon the coasts of Maine, New Hampshire, Massachusetts, Virginia, and North Carolina. Of these, ten will be ready for occupancy by the first of February next, and the others at a later period in the season. Arrangements are also being made for the establishment of two other stations. No provision of law exists for the two additional superintendents which these new stations render necessary, nor for keepers and crews for the same. It is recommended that early authority be given for the employment of such persons.

Although during the past year marine disasters have been unusually numerous, it is gratifying to be able to state, that upon the coasts

provided with life-saving stations, which are the most dangerous upon the seaboard, the loss of life and property has been exceedingly slight.

The wreck reports from the various stations show that since the last annual report of the Secretary of the Treasury, thirty-two vessels have been driven ashore upon these coasts by stress of weather, valued, with their cargoes, at \$832,230, on which the loss was only about \$220,000.

The number of lives imperilled was two hundred and thirty-five, of which number, but a single life was lost.

In accordance with the directions of the act of March 3, 1873, measures have been taken to ascertain "at what points on the sea and lake-coasts of the United States the establishment of life-saving stations would best subserve the interests of commerce and humanity," and a report on the subject will be transmitted to Congress during the session.

For the purpose of recognizing and encouraging the services of the keepers and crews of the stations, in the performance of the perilous duties they are frequently called upon to undertake in rescuing the shipwrecked, it is recommended that a system of rewards be adopted in the shape of medals of honor, to be distributed to such of them as may particularly distinguish themselves by special or notable acts of gallantry or daring, resulting in the rescue of persons from imminent danger. Such rewards might be properly extended even beyond life-saving service, and bestowed upon any others who may have made extraordinary exertions, at their own peril, in saving life in marine disasters. Similar rewards are bestowed in foreign countries, where life-saving institutions exist, and are considered prizes worth the most adventurous efforts.

THE COAST SURVEY.

The important service of the Coast Survey under this Department has been prosecuted with vigor and usefulness. The changeable character of many of our harbors and most frequented coastwise passages calls for constant watchfulness, to maintain the charts and aids to navigation as correct indicators of the actual channels. Work has been prosecuted on portions of the coast heretofore surveyed, and examinations and resurveys have also been made at Boston, New York, Philadelphia, Baltimore, San Francisco, and many other harbors, as well as in the great thoroughfare between Nantucket and Monomoy. Twenty-five new charts are reported as published during the year. The publication of a "Coast Pilot," or printed sailing directions for harbors and coastwise navigation, has been commenced, which, with the annual predictions of tides, will complete and digest for ready use the information

laid down on the charts. Much interest has been manifested in the extension of the great triangulation lines across the continent; and the system, steadily pursued, will in time, at a small annual expense, supply the frame-work for an accurate map of the whole country.

LIGHT-HOUSES.

I have frequently attended the meetings of the Light-House Board, and have been much impressed with the importance of the work under its control, and the efficiency with which it has been conducted.

Our Light-House Establishment is now larger than that of any other country in the world, extending with its lights and beacons over more than ten thousand miles of coast and shore, maintaining, at the close of the last fiscal year, five hundred and twenty-one light-houses, thirty-five powerful signals operated by engines driven by steam or hot air, twenty-one light-ships, three hundred and sixty-four day or unlighted beacons, and twenty-eight hundred and thirty-eight buoys.

During the past summer the Board, with my approval, directed its Engineer Secretary, Major Elliot, of the Corps of Engineers of the Army, to make an inspection of the light-house systems of Europe, with a view of improving our own by the introduction of such modifications as have been found useful there. His report has been made, and the practices in other countries which differ from our own will be duly considered by the Board, with a view to the adoption of such as will render still more efficient the light-house system under its control.

At some of the most important points on the French and English coasts, electric and gas light-houses have been placed, and I recommend that the Treasury Department be authorized to make experiments in the same direction, by applying to two of our most important stations, on towers already constructed, one electric and one gas light, of most powerful character.

MINTS.

The Mint Bureau, established by the act of February 12, 1873, was organized on the 1st of April, when the coinage act became operative. Doctor H. R. Linderman was appointed director; and, under his able and energetic management, the operations of the mints and assay offices have been efficiently conducted, and a more speedy and systematic rendition of the bullion accounts effected. At the request of the Department, he has obtained valuable information on various technical and scientific points connected with the coinage, by which the transaction of business has been greatly facilitated.

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The coinage during the fiscal year ending June 30, 1873, was as follows:

Gold coinage.....	\$35,249,337 50
Silver coinage.....	2,945,795 50
Minor coinage.....	494,050 00
Total.....	<u>38,689,183 00</u>

During the same period, the value of bars manufactured was as follows:

Fine gold.....	\$7,439,843 78
Unparted gold.....	8,485,602 35
Total gold.....	<u>15,925,446 13</u>
Fine silver.....	\$3,149,372 64
Unparted silver.....	8,442,711 84
Total silver.....	<u>11,592,084 48</u>
Total gold and silver bars.....	<u>\$27,517,530 61</u>

The reduction of the coinage charge from one-half to one-fifth of one per cent. has been followed by an increased coinage, and prevented, to a considerable extent, the export of gold bullion—its value for coinage in this country having thereby been brought nearly to its mint value in London, where it is coined without charge. Some further advantages would no doubt follow the adoption by this country of the free-coinage system as to gold. I recommend the repeal of the charge for coining gold, and also the charge imposed for copper used for alloy, as being an inconvenient item in estimating the coinage value of gold.

With the view to prevent the export of gold coins, authority should be given for keeping in the Treasury, when its condition will admit of the same, a supply of fine gold bars bearing the mint stamp of fineness, weight, and value, and for exchanging such bars for coin. They would always be preferred to coin for export, and gold coins of full weight would be retained in the country, instead of being selected for export.

The repeal or modification of that part of the coinage act which requires gold coins to be excluded from the benefit of the half per cent. abrasion limit, unless they have been in circulation for certain prescribed periods, is recommended, on the ground that in the daily transactions of the custom-houses it cannot be carried into effect.

The subsidiary silver coins being manufactured by the Government on its own account, and the seigniorage or difference between the bullion

and nominal value of such coin realized by it, provision should be made for redeeming in kind such pieces as have become unduly worn from long circulation. This is done in other countries which, like ours, have adopted the gold standard and demonetized silver.

The recent fall in the price of gold, together with the depreciation in the market value of silver, as compared with gold, which has been going on for some time, has enabled the Director to coin silver, to be paid out instead of United States notes to advantage. Availing himself of this opportunity, the Director caused to be purchased as much silver bullion as could be conveniently used in giving employment to the mints, when not engaged in the more important business of coining gold, and the same was so coined and paid out.

During the last few years, our subsidiary silver coins have been sent in considerable amounts to Central and South America, where it is understood they circulate as full-valued coins. It would be better for us to manufacture coin according to standards and values legally prescribed by those countries, than to encourage the export of our subsidiary coin, which is intended for home circulation.

In connection with this subject, it should be stated, that applications have been received from some of the South American governments to supply them with coins of their own standards. These applications could not be granted for want of lawful authority. As an act of comity to friendly States who have no facilities for coinage, and for commercial reasons, it is recommended that authority be granted for the execution of coinage of other countries, when it can be done at our mints without interfering with home demands for coin.

No coinage has been executed at the New Orleans Mint since the year 1861, but the machinery, with inconsiderable exceptions, is still there, and reported to be in good condition. As that section of the country will, at no distant period, require a large supply of coin, estimates for the amount required, to place the mint in condition for coining operations, and for its support during the next fiscal year, have been submitted, and, it is hoped, will receive the favorable consideration of Congress.

Under the provisions of the coinage act, depositors receive in stamped bars from assay offices, where refining is not done, the identical bullion deposited by them, and are subjected to heavy discounts in converting the bars into coin or currency. These interior assay offices would become much more useful to the mining interests, if authority were given to the Secretary of the Treasury to issue coin certificates for the net value of such bars.

3 S R

MARINE HOSPITALS.

The relief operations of the Marine Hospital Service embraced at the close of the last fiscal year ninety-one customs' districts, and showed an increase of twelve per cent., as compared with the year preceding, and nearly thirty-seven per cent. since the passage of the act of June 30, 1870, under which the service is now administered. Medical and surgical attendance was furnished to thirteen thousand five hundred and twenty-nine seamen. The hospital at Chicago has been completed, and a site has been selected for the pavilion hospital authorized at the last session of Congress to be erected at San Francisco. The recommendations contained in the last annual report of my predecessor as to hospitals at New York and Pittsburg are renewed, and Oyster Island is suggested as an eligible site for that at New York.

Instead of costly alterations and repairs to the hospitals at Detroit, Cleveland, Louisville, and Portland, the Supervising Surgeon proposes, for sanitary and other reasons, that comparatively inexpensive wooden pavilion wards be built on the grounds adjoining, and only such expenditures be made upon the present buildings as may be necessary to fit them for administrative purposes.

The recommendation is also renewed as to the use for hospital purposes of wooden pavilion structures, of simple design and comparatively small cost, which may be destroyed and renewed when their continued occupancy renders them unhealthy. In these views I fully concur.

PUBLIC BUILDINGS.

In the annual report of the Secretary of the Treasury for 1872, the attention of Congress was called to the fact that very large sums of money would be needed for the completion of buildings begun or authorized, and it was recommended that, with the exception of pavilion hospitals and a building for the accommodation of the Bureau of Engraving and Printing and the surplus files of the Treasury Department, no new work should be authorized. Contrary to this recommendation, Congress, while making no appropriation for the building last named, authorized the commencement of seventeen new buildings and the purchase of sites for several others. This legislation, together with the work previously commenced, has imposed an unprecedented and extraordinary amount of labor upon the Supervising Architect's office, and has rendered it necessary to submit estimates in an aggregate sum much larger than I think should be expended in any one year.

It is highly important to limit the erection of public buildings to

such as are imperatively demanded by the necessities of the public service, and where suitable temporary accommodations cannot be provided at a reasonable cost. While it is no doubt true that all buildings authorized to be erected are needed and their early completion would be desirable, those in the larger cities where permanent buildings are imperatively demanded for the proper transaction of business should have the preference. With the present organization of the Supervising Architect's office, it does not seem practicable in a single year to commence or properly supervise the construction of all the buildings authorized by Congress.

In this connection I desire to refer to the labor performed by that office, and the magnitude of the business committed to its charge.

There are one hundred and fifteen buildings finished and occupied for federal purposes, which are by law placed under the charge of the Treasury Department, consisting of Treasury buildings, custom-houses, court-houses, post offices, appraisers' stores, warehouses, marine hospitals, mints, and assay offices. The Supervising Architect's office has, by direction of the Secretary of the Treasury, the supervision of the repair and supply of these buildings with furniture, heating apparatus, safes, vaults, fuel, lights, water, &c. Most of these buildings require more or less repairs every year, and thirty of them are now undergoing extensive repairs and remodelling, several to an extent involving as much time and attention as the erection of new buildings. The office is also charged with the construction of all new buildings erected under the Treasury Department, and is now engaged in the construction of seventeen such new buildings, and also the new State, War, and Navy Department in this city, and the new jail for the District of Columbia.

The expenditures during the past year were \$9,039,698 76, and the balances of appropriations standing to the credit of that office on July 1, 1873, amounted to \$14,774,573 00.

Congress has provided for the erection of twenty new buildings not yet commenced, plans for six of which are now being prepared; sites have been secured for eleven, and negotiations are in progress for the purchase of the remaining nine.

The Supervising Architect's office has also the renting of buildings and office-rooms for the use of the various officers of the Treasury Department throughout the country at places where there are no public buildings, or where such buildings are insufficient. The number now occupied is two hundred and twenty-six, which are located in every State in the Union, except Kansas and Arkansas, and in five of the Territories, at a total annual rental of \$190,488 25.

Great credit is due to the Supervising Architect and his subordinates for the able, faithful, and economical manner in which they have conducted the vast business submitted to their immediate supervision.

NEW YORK CUSTOM-HOUSE.

The great extent and rapid increase of the commerce of the port of New York, where are collected about sixty-seven per cent. of all the duties levied on imported goods, has already rendered the custom-house accommodations there quite insufficient. With the certain increase of business which this port must attain in the future, and with the prospect of its becoming more and more an exchange centre for other countries, it is a matter of the first importance to select, at an early day, a site for a new custom-house on a larger scale, together with the buildings needed in connection therewith, where the situation, convenience, and accommodations will be adequate to the requirements and worthy of the position of this great mart. The expense of erecting the building may well be extended over a series of years. The present custom-house lot may be sold to advantage, when no longer required, in part reimbursement of the expense. I earnestly commend this subject to the consideration of Congress.

THE SEAL ISLANDS.

Valuable reports have recently been made by Captain Charles Bryant, agent, and Mr. Henry W. Elliott, assistant agent of the Treasury Department, at the seal islands of Alaska, in respect to the geography of the islands, the condition of the inhabitants, and the habits of the seals. They concur in the opinion that the law of July 1, 1870, providing that of the one hundred thousand seals to be taken annually, the proportion of one-quarter from St. George Island is altogether too large for the number of seals now frequenting that island, making it necessary, in order to obtain the full complement, to kill seals too small to afford first-class skins. They think the proportion between the two islands should be eighty-five thousand from St. Paul, and fifteen thousand from St. George. I am of opinion that the law of July 1, 1870, above referred to, should be so altered that the proportion to be taken from the separate islands may be fixed by the Treasury Department, and changed from time to time as the course of the seals may render it necessary.

LOUISVILLE AND PORTLAND CANAL.

In the "act making appropriations for the repair, preservation, and completion of certain public works on rivers and harbors, and for

other purposes," approved March 3, 1873, the following appropriations and provisions are made:

"For completing the Louisville and Portland canal, one hundred thousand dollars; and the Secretary of the Treasury is authorized and directed to assume, on behalf of the United States, the control and management of the said canal, in conformity with the terms of the joint resolution of the Legislature of the State of Kentucky, approved March 28, 1872, at such time and in such manner as in his judgment the interests of the United States, and the commerce thereof, may require; and the sum of money necessary to enable the Secretary of the Treasury to carry this provision into effect is hereby appropriated: *Provided*, That after the United States shall assume control of said canal, the tolls thereon on vessels propelled by steam shall be reduced to twenty-five cents per ton, and on all other vessels in proportion."

The resolution of the State of Kentucky recites the facts that all the stock of the canal company belongs to the United States except five shares owned by the directors, that the property of the company is subject to a mortgage to secure bonds therein mentioned, and that the company may owe other debts, and directs the Louisville and Portland Canal Company to surrender the canal and all the property connected therewith to the government of the United States upon the terms and conditions therein specified, the sixth and last of which is "that the government of the United States shall before such surrender discharge said mortgage and pay all debts due by said canal company, and purchase the stock of said directors."

The United States, by repeated acts, have manifested the intention of taking possession of this canal and maintaining it for the benefit and improvement of the navigation of the Ohio river, and the importance of consummating that intention at as early a day as possible is apparent. As long ago as 1855 the United States had become the owners of all the shares in the company except the five shares held at the request of the then Secretary of the Treasury by the directors, to enable them to retain their offices and keep up the corporate organization and the management of the business of the company. Since that time Congress has at different times made appropriations and expenditures for enlarging and improving the canal to the amount of more than a million dollars, for which the Treasury has never been reimbursed.

Recognizing the great benefit which would accrue to the commerce of the country bordering on the Ohio river, by the United States taking possession of the canal and reducing the tolls thereon, steps were taken to ascertain the debts of the company, and to devise a plan for carrying into effect the provisions of the appropriation act above cited.

XXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

It is found that the unsecured floating debt of the company, after deducting cash on hand, is not large, and may be easily ascertained and paid, and that the five shares of stock may be obtained of the directors by paying therefor one hundred dollars per share, with interest from February 9, 1864.

In addition to these debts, there are outstanding eleven hundred and seventy-two bonds of the company, of \$1,000 each, with coupons attached, bearing six per cent. interest, payable semi-annually. Of these bonds, \$373,000 will mature January 1, 1876; \$399,000 will mature January 1, 1881; and \$400,000 will mature January 1, 1886.

While the resolutions of the State of Kentucky require that these bonds shall all be paid, and the mortgage discharged before the surrender of the canal to the United States, and the bonds do not all mature until the year 1886, and are supposed to be distributed among a great number of unknown holders, the difficulty of carrying into effect the provision of Congress may be readily seen.

If Congress would authorize the Secretary of the Treasury, with the consent of the State of Kentucky, to take possession of the canal upon paying the floating debts of the company, purchasing the five shares of stock, and assuming the payment of the bonds secured by the mortgage when matured, with authority to purchase them at any time previously, as circumstances would warrant, one great obstacle in the way of accomplishing this most desirable result would be removed, and the cost thereof might be distributed over a period of several years.

While this subject was under consideration a communication was received from the president of the company, under date of July 9, 1873, informing the Department that "the Louisville and Portland Canal Company has been sued in the Louisville Chancery Court, by the devisees of Colonel John Campbell, for nearly all the land owned by the company."

This suit, which is now pending, and is understood to involve the title to all or nearly all the land through which the canal runs, has so changed the aspect of affairs, that I deemed it the part of prudence, within the discretion intrusted to my judgment, to expend no money towards paying the debts of the company until these facts should be laid before Congress for its consideration and action thereon.

REPORTS OF BUREAU OFFICERS.

The several reports of the different bureau officers to accompany this report, to wit: those of the First and Second Comptrollers, Commissioner of Customs; the First, Second, Third, Fourth, Fifth, and

Sixth Auditors; Treasurer, Register, Director of the Mint, Chief of the Bureau of Statistics, Solicitor of the Treasury, Superintendent of the Coast Survey, the Light-house Board, Supervising Architect, and Commissioner of Internal Revenue, with that of the Comptroller of the Currency, are respectfully commended to the consideration of Congress, as showing the extent and condition of the business of the Department in all its numerous branches, and the faithfulness, industry, and integrity with which the same has been conducted during the past year by all persons employed in the service.

WILLIAM A. RICHARDSON,
Secretary of the Treasury.

Hon. SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TABLES ACCOMPANYING THE REPORT.

TABLE A.—Statement of the net receipts (by warrants) during the fiscal year ended June 30, 1873.

CUSTOMS.		
Quarter ended September 30, 1872.....	\$57,729,540 27	
Quarter ended December 31, 1872.....	39,591,519 96	
Quarter ended March 31, 1873.....	49,902,018 67	
Quarter ended June 30, 1873.....	40,866,443 80	
		\$188,089,522 70
SALES OF PUBLIC LANDS.		
Quarter ended September 30, 1872.....	797,324 57	
Quarter ended December 31, 1872.....	670,821 88	
Quarter ended March 31, 1873.....	641,558 38	
Quarter ended June 30, 1873.....	772,607 55	
		2,882,312 39
INTERNAL REVENUE.		
Quarter ended September 30, 1872.....	34,169,047 22	
Quarter ended December 31, 1872.....	26,066,701 30	
Quarter ended March 31, 1873.....	24,262,778 30	
Quarter ended June 30, 1873.....	29,230,787 32	
		113,729,314 14
DIRECT TAX.		
Quarter ended September 30, 1872.....		
Quarter ended December 31, 1872.....	273,687 02	
Quarter ended March 31, 1873.....	42,567 49	
Quarter ended June 30, 1873.....		
		315,254 5
TAX ON CIRCULATION, DEPOSITS, ETC., OF NATIONAL BANKS.		
Quarter ended September 30, 1872.....	3,307,238 69	
Quarter ended December 31, 1872.....	72,150 01	
Quarter ended March 31, 1873.....	3,427,084 71	
Quarter ended June 30, 1873.....	23,564 26	
		6,830,037 67
REPAYMENT OF INTEREST BY PACIFIC RAILWAY COMPANIES.		
Quarter ended September 30, 1872.....	119,093 73	
Quarter ended December 31, 1872.....	177,973 84	
Quarter ended March 31, 1873.....	179,405 33	
Quarter ended June 30, 1873.....	37,733 14	
		514,206 04
CUSTOMS, FINES, PENALTIES, AND FORFEITURES.		
Quarter ended September 30, 1873.....	103,787 30	
Quarter ended December 31, 1872.....	45,294 59	
Quarter ended March 31, 1873.....	613,928 45	
Quarter ended June 30, 1873.....	406,505 04	
		1,169,515 38
FEES.		
Consular, letters-patent, steamboat, and land:		
Quarter ended September 30, 1872.....	479,306 03	
Quarter ended December 31, 1872.....	373,161 48	
Quarter ended March 31, 1873.....	484,668 88	
Quarter ended June 30, 1873.....	540,085 28	
		1,877,221 67
PROCEEDS OF SALES OF GOVERNMENT PROPERTY.		
Quarter ended September 30, 1872.....	336,801 88	
Quarter ended December 31, 1872.....	584,442 58	
Quarter ended March 31, 1873.....	138,685 10	
Quarter ended June 30, 1873.....	577,353 59	
		1,637,283 15
MISCELLANEOUS SOURCES.		
Quarter ended September 30, 1872.....	1,346,257 47	
Quarter ended December 31, 1872.....	1,093,825 43	
Quarter ended March 31, 1873.....	939,256 97	
Quarter ended June 30, 1873.....	1,753,666 27	
		5,133,006 14
Total receipts, exclusive of loans and premium on coin.....		322,177,673 78

Premium on sales of coin:		
Quarter ended September 30, 1872	\$2, 426, 736 91	
Quarter ended December 31, 1872	2, 587, 127 59	
Quarter ended March 31, 1873	2, 946, 726 72	
Quarter ended June 30, 1873	3, 599, 939 67	
		\$11, 560, 530 89
Total net receipts		333, 738, 204 67
Balance in Treasury June 30, 1872, (including \$3,047.80 received from "unavailable")		106, 567, 404 74
Total		440, 305, 609 41

TABLE B.—Statement of the net disbursements (by warrants) during the fiscal year ended June 30, 1873.

CIVIL.		
Congress	\$7, 251, 832 46	
Executive	6, 896, 567 13	
Judiciary	3, 826, 131 77	
Government of Territories	271, 985 36	
Sub-treasuries	340, 530 92	
Public land-offices	414, 135 19	
Inspection of steam-vessels	221, 917 50	
Mints and assay-offices	125, 420 68	
Total civil list		\$19, 348, 521 01
FOREIGN INTERCOURSE.		
Diplomatic salaries	376, 862 69	
Consular salaries	416, 973 86	
Contingencies of consulates	93, 063 75	
Relief and protection of American seamen	5, 235 04	
American and Mexican claims commission	20, 212 20	
American and Spanish claims commission	14, 030 70	
American and British claims commission	184, 679 81	
Tribunal of arbitration at Geneva	62, 210 22	
Expenses of the Japanese embassy	750 00	
Capitalization of Scheldt dues	66, 584 00	
Return of consular receipts	3, 040 54	
War expenses in Madrid, Paris, Berlin, and London	2, 303 63	
International Exposition at Vienna	111, 146 26	
Survey of boundary between the United States and British possessions	75, 000 00	
Contingent and miscellaneous	139, 270 15	
Total foreign intercourse		1, 571, 362 85
MISCELLANEOUS.		
Mint establishment	699, 483 65	
Branch-mint buildings	382, 857 43	
Coast Survey	852, 828 75	
Light-House Establishment	1, 205, 570 86	
Building and repairs of light-houses	1, 700, 718 61	
Refunding excess of deposits for unascertained duties	3, 120, 192 90	
Refunding duties on tea and coffee	277, 231 82	
Drawbacks on certain articles imported into district of Chicago	192, 155 95	
Payments for coins, nickels, &c., destroyed at Chicago	370, 813 24	
Revenue-cutter service	995, 308 88	
Building revenue-cutters	138, 592 49	
Life-saving service	212, 383 08	
Custom-houses, court-houses, post-offices, &c.	6, 241, 032 97	
Furniture, fuel, &c., for public buildings under Treasury Department	409, 362 45	
Repairs and preservation of public buildings under Treasury Department	414, 822 16	
Collecting customs revenue	7, 079, 743 42	
Debenture and drawbacks under customs laws	1, 211, 710 99	
Refunding duties erroneously or illegally collected	134, 552 06	
Marine hospital establishment	398, 220 08	
Marine hospital, Chicago, Illinois	62, 482 94	
Distributive shares of fines, penalties, and forfeitures	626, 156 74	
Assessing and collecting internal revenue	5, 337, 124 23	
Punishing violations of internal-revenue laws	35, 648 40	
Internal-revenue stamps	329, 727 70	
Refunding duties erroneously or illegally collected	630, 708 28	
Internal-revenue allowances and drawbacks	134, 293 84	
Redemption of internal-revenue stamps	215, 414 03	
Mail-steamship service	725, 000 00	
Deficiencies in revenue of Post-office Department	4, 765, 475 00	
Refunding proceeds of captured and abandoned property	1, 960, 679 26	
Collection of captured and abandoned property	84, 459 50	

REPORT OF THE SECRETARY OF THE TREASURY.

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Expenses national loan.....	\$2, 806, 863 94
Expenses refunding national debt.....	54, 736 83
Expenses national currency.....	181, 634 84
Suppressing counterfeiting and frauds.....	125, 608 73
Contingent expenses independent treasury.....	96, 377 15
Public buildings and grounds in Washington.....	1, 929, 197 26
Re-imbursement District of Columbia for repairs on avenues, &c.....	1, 294, 535 75
Capitol extension, dome repairs, &c.....	87, 222 04
Extension of Capitol grounds.....	731, 199 15
State, War, and Navy Department buildings.....	1, 609, 233 28
Columbian Institute for Deaf and Dumb.....	124, 000 00
Government Hospital for the Insane.....	206, 800 00
Charitable institutions in Washington.....	188, 013 32
Metropolitan police.....	205, 175 78
Support of sixty transient paupers.....	12, 000 00
Surveys of public lands.....	1, 123, 060 13
Repayment for lands erroneously sold.....	32, 486 27
Proceeds of swamp-lands to States.....	3, 799 96
Five per cent. fund, &c., to States.....	237, 624 91
Expenses of eight and ninth censuses.....	103, 262 44
Penitentiaries in the Territories.....	37, 345 20
Payments under relief acts.....	265, 851 61
Unenumerated items.....	22, 435 90
Total miscellaneous.....	\$52, 408, 226 20

INTERIOR DEPARTMENT.

Indians.....	7, 951, 704 88
Pensions.....	29, 359, 426 86
Total Interior Department.....	37, 311, 131 74

MILITARY ESTABLISHMENT.

Pay Department.....	3, 513, 840 88
Commissary Department.....	2, 521, 837 81
Quartermaster's Department.....	14, 513, 010 39
Ordnance Department.....	2, 091, 063 22
Medical Department.....	346, 214 53
Military Academy.....	66, 505 77
Expenses of recruiting.....	107, 564 00
Contingencies.....	396, 813 04
Signal service.....	350, 500 00
Refugees, freedmen, and abandoned lands.....	178, 796 74
Bounties to soldiers.....	10, 445, 014 77
Re-imbursing States for raising volunteers.....	758, 110 31
Military organizations in Kansas.....	324, 439 37
Claims of loyal citizens for supplies.....	927, 910 19
Payments under relief acts.....	353, 155 96
Fort and fortifications.....	1, 997, 589 56
Improvements of rivers and harbors.....	6, 321, 880 49
Re-imbursing Kentucky for militia during the rebellion.....	525, 258 72
Suppressing Indian hostilities in Montana Territory.....	425, 000 00
Allowance for reduction of wages under eight-hour law.....	158, 632 56
Total military establishment.....	46, 323, 138 31

NAVAL ESTABLISHMENT.

Pay and contingent of the Navy.....	6, 587, 607 24
Marine Corps.....	1, 171, 872 59
Navigation.....	339, 511 65
Ordnance.....	1, 158, 923 19
Provisions and clothing.....	2, 767, 721 33
Medicine and surgery.....	254, 811 46
Equipment and recruiting.....	1, 837, 156 42
Construction and repairs.....	4, 546, 057 54
Steam-engineering.....	1, 682, 099 00
Yards and docks.....	2, 463, 022 59
Payments under relief acts.....	341, 195 34
Surveying Isthmus of Darien for ship-canal.....	5, 000 00
Surveying Isthmus of Tehuantepec and Nicaragua.....	13, 074 39
Miscellaneous.....	358, 204 05
Total naval establishment.....	23, 526, 256 79
Interest on the public debt.....	104, 750, 688 44
Total net disbursements exclusive of premium and principal of public debt.....	235, 239, 325 34
Premium on bonds purchased.....	5, 105, 919 99
Redemption of the public debt.....	18, 768, 335 58
Total net disbursements.....	23, 874, 255 57
Balance in Treasury, June 30, 1873.....	309, 113, 580 91
Total.....	131, 192, 028 50
Total.....	440, 305, 609 41

TABLE C.—Statement of the redemption and issue of loans and Treasury notes (by warrants) for the fiscal year ended June 30, 1873.

Character of loans.	Redemptions.	Issues.	Excess of redemption.	Excess of issues.
Coin certificates, act of March 3, 1863, section 5.....	\$48,196,800 00	\$55,570,500 00		\$7,373,700 00
Three per-cent. certificates, acts of March 2, 1867, and July 25, 1868.....	12,195,000 00	5,000 00	\$12,190,000 00	
Seven-thirtieths of 1861, act of July 17, 1861.....	650 00		650 00	
Old demand notes, acts of July 17, 1861, August 5, 1861, and February 12, 1862.....	8,328 75		8,328 75	
Legal-tender notes, acts of February 25, 1862, July 11, 1862, January 17, 1863, and March 3, 1863.....	65,019,067 00	63,519,067 00	1,500,000 00	
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864.....	34,731,269 83	38,674,800 00		3,943,530 17
One-year notes of 1863, act of March 3, 1863.....	17,162 00		17,162 00	
Two-year notes of 1863, act of March 3, 1863.....	8,255 00		8,255 00	
Compound-interest notes, acts of March 3, 1863, and June 30, 1864.....	114,120 00		114,120 00	
Seven-thirtieths of 1864 and 1865, acts of June 30, 1864, and March 3, 1865.....	58,050 00		58,050 00	
Bounty-land scrip, act of February 11, 1847.....	300 00		300 00	
Loan of 1848, act of March 31, 1848.....	5,500 60		5,500 00	
Loan of July and August, 1861, acts of July 17, 1861, and August 5, 1861.....		150 00		150 00
Five-twentieths of 1862, act of February 25, 1862.....	15,873,150 00		15,873,150 00	
Five-twentieths of March, 1864, act of March 3, 1864.....	57,800 00		57,800 00	
Five-twentieths of June, 1864, act of June 30, 1864.....	6,326,650 00		6,326,650 00	
Five-twentieths of 1865, act of March 3, 1865.....	4,032,200 00		4,032,200 00	
Consols of 1865, act of March 3, 1865.....	15,415,800 00		15,415,800 00	
Consols of 1867, act of March 3, 1865.....	5,286,300 00	1,500 00	5,284,800 00	
Consols of 1868, act of March 3, 1865.....	922,950 00		922,950 00	
Certificates of deposit, act of June 8, 1872.....	25,430,000 00	57,160,000 00		31,730,000 60
Total.....	233,699,352 58	214,931,017 00		
Excess of redemptions.....			61,815,715 75	43,047,380 17
Excess of issues.....			43,047,380 17	
Net excess of redemptions charged in receipts and expenditures.....			18,768,335 58	

NOTE.—It will be seen that the reduction of the principal of the public debt, as shown by this statement, appears to be \$18,768,335.58. Congress, by act of June 8, 1872, (17 Statutes, 336,) provided that national banking associations might deposit United States legal-tender notes in the Treasury of the United States and receive therefor certificates of deposit bearing no interest, and that the notes so deposited should be set apart and held as a special deposit for the redemption of said certificates. The certificates outstanding on the 1st day of July, and included in the outstanding principal of the debt, amounted to \$31,730,000; and the notes held as a special deposit for their redemption was included in the cash balance in the Treasury on that day. It will be seen, therefore, that while these certificates, as a matter of accounts, are treated as a part of the public debt, they do not in reality form any portion of it, in the usual sense of the word, for the reason that no revenue is required to be provided for their payment, the notes which they represent always being in the Treasury as a special deposit for their redemption, and those notes being included in the outstanding legal-tender notes. Omitting these certificates of deposits as offset by the notes held on deposit for their redemption, and the actual reduction of the principal of the debt was \$50,493,335.58.

REPORT OF THE SECRETARY OF THE TREASURY.

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D.—Statement of the net receipts (by warrants) for the quarter ended September 30, 1873.

RECEIPTS.

Customs	\$49, 195, 403 68
Sales of public lands	573, 768 07
Internal revenue	25, 640, 454 41
Tax on circulation, deposits, &c., of national banks	3, 490, 743 66
Repayment of interest by Pacific railway companies	198, 970 56
Customs fines, penalties, and fees	438, 514 21
Consular, letters-patent, homestead, and land fees	503, 941 12
Proceeds of sales of Government property	303, 765 32
Miscellaneous	1, 507, 931 21
Premium on sales of coin	2, 350, 818 34
Total ordinary receipts, exclusive of loans	84, 204, 310 58
Payment by the British government of the award of the tribunal of arbitration at Geneva	15, 500, 000 00
Total net receipts	99, 704, 310 58
Balance in Treasury June 30, 1873	131, 192, 028 50
Total	230, 896, 339 08

E.—Statement of the net disbursements (by warrants) for the quarter ended September 30, 1873, civil and miscellaneous.

Customs	\$5, 558, 157 45
Internal revenue	1, 249, 656 67
Diplomatic service	399, 592 17
Judiciary	821, 297 12
Interior, (civil)	1, 209, 538 30
Treasury proper	8, 030, 614 16
Quarterly salaries	103, 437 73
Total civil and miscellaneous	17, 372, 293 60
Indians	\$2, 008, 715 19
Pensions	8, 698, 156 58
Military establishment	13, 795, 053 48
Naval establishment	9, 792, 451 57
Interest on public debt	37, 051, 907 79
Total net ordinary expenditures	71, 346, 284 61
Premiums on purchase of bonds	1, 301, 946 78
Award of Geneva Tribunal, investment account	15, 500, 000 00
Excess of net redemptions of loans over receipts	32, 986, 828 91
Total net expenditures	49, 788, 775 69
Total net expenditures	138, 507, 353 90
Balance in Treasury September 30, 1873	92, 388, 985 18
Total	230, 896, 339 08

TABLE F.—Statement of outstanding principal of the public debt of the United States on the 1st of January of each year from 1791 to 1843, inclusive, and on the 1st of July of each year from 1844 to 1873, inclusive.

Year.	Amount.
1791.....	\$75,463,476 52
1792.....	77,227,924 66
1793.....	80,352,634 04
1794.....	78,427,404 77
1795.....	80,747,587 39
1796.....	83,762,172 07
1797.....	82,064,479 33
1798.....	79,228,529 12
1799.....	78,408,669 77
1800.....	82,976,294 35
1801.....	83,038,050 80
1802.....	80,712,632 25
1803.....	77,054,686 30
1804.....	86,427,120 88
1805.....	82,312,150 50
1806.....	75,721,270 66
1807.....	69,218,398 64
1808.....	65,196,317 97
1809.....	37,023,192 09
1810.....	53,173,217 52
1811.....	48,005,587 76
1812.....	45,209,737 90
1813.....	55,962,827 57
1814.....	81,487,846 24
1815.....	99,833,660 15
1816.....	127,334,933 74
1817.....	123,491,965 16
1818.....	103,466,633 83
1819.....	95,529,648 28
1820.....	91,015,566 15
1821.....	89,987,427 66
1822.....	93,546,676 98
1823.....	90,875,877 28
1824.....	90,269,777 77
1825.....	83,788,432 71
1826.....	81,054,059 99
1827.....	73,987,357 20
1828.....	67,475,043 87
1829.....	58,421,413 67
1830.....	48,565,406 50
1831.....	39,123,191 68
1832.....	24,322,235 18
1833.....	7,001,698 83
1834.....	4,760,082 08
1835.....	37,513 05
1836.....	336,957 83
1837.....	3,308,124 07
1838.....	10,434,221 14
1839.....	3,573,343 82
1840.....	5,250,875 54
1841.....	13,594,480 73
1842.....	20,601,226 28
1843.....	32,742,922 00
1844.....	23,461,652 50
1845.....	15,925,303 01
1846.....	15,550,202 97
1847.....	38,826,534 77
1848.....	47,044,862 23
1849.....	63,061,858 69
1850.....	63,452,773 55
1851.....	68,304,796 02
1852.....	66,199,341 71
1853.....	59,803,117 70
1854.....	42,242,222 42
1855.....	35,586,956 56
1856.....	31,972,537 90
1857.....	28,699,831 85
1858.....	44,911,881 03
1859.....	58,496,837 88
1860.....	64,842,287 88
1861.....	90,580,873 72
1862.....	524,176,412 13
1863.....	1,119,772,138 63
1864.....	1,815,784,370 57
1865.....	2,680,647,869 74
1866.....	2,773,236,173 69

TABLE F.—*Statement of outstanding principal of the public debt, &c.*—Continued.

Year.	Amount.
1867.....	\$2,678,126,103 87
1868.....	2,611,687,851 19
1869.....	2,588,452,213 94
1870.....	2,480,672,427 81
1871.....	2,353,211,332 32
1872.....	2,253,251,328 78
1873.....	*2,234,482,993 20

* In the amount here stated as the outstanding principal of the public debt, is included the certificates of deposit outstanding on the 30th June, issued under act of June 8, 1872, amounting to \$31,730,000, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but being offset by notes held on deposit for their redemption, should properly be deducted from the principal of the public debt in making comparison with former years. (See note at foot of Table C, page 6.)

TABLE G.—Statement of the receipts of the United States from March 4, 1789, to June

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791		\$4,399,473 09				\$10,478 10
1792	\$973,905 75	3,443,070 85	\$208,942 81			9,918 65
1793	783,444 51	4,255,306 56	337,705 70			21,410 88
1794	753,661 69	4,801,065 28	274,089 62			53,277 97
1795	1,131,924 17	5,588,461 26	337,755 36			28,317 97
1796	516,442 61	6,567,987 94	475,289 60		\$4,836 13	1,169,415 98
1797	888,995 42	7,549,649 65	575,491 45		\$3,540 60	399,139 29
1798	1,021,899 04	7,106,061 93	644,357 95		11,963 11	58,192 81
1799	617,451 43	6,610,449 31	779,136 44			86,187 56
1800	2,161,867 77	9,080,932 73	809,396 55	\$734,223 97	443 75	152,712 10
1801	2,623,311 99	10,750,778 93	1,048,033 43	534,343 38	167,726 06	345,649 15
1802	3,295,391 00	12,438,235 74	621,898 89	206,565 44	138,628 02	1,500,505 86
1803	5,020,697 64	10,479,417 61	215,179 69	71,879 20	165,675 69	131,945 44
1804	4,825,811 60	11,098,565 33	50,941 29	50,198 44	487,526 79	139,075 53
1805	4,037,005 26	12,936,487 04	21,747 15	21,882 91	540,193 80	40,382 30
1806	3,999,388 99	14,667,698 17	20,101 45	55,763 86	765,245 73	51,121 86
1807	4,538,123 80	15,845,521 61	13,051 40	34,732 56	466,163 27	38,550 42
1808	9,643,850 07	16,363,550 58	8,190 23	19,159 21	647,939 06	21,822 85
1809	9,941,809 96	7,257,506 62	4,034 29	7,517 31	442,252 33	62,162 57
1810	3,848,056 78	8,583,309 31	7,430 63	12,448 68	696,548 82	84,476 84
1811	2,672,276 57	13,313,222 73	2,295 95	7,666 66	1,040,237 53	59,211 22
1812	3,502,305 80	8,958,777 53	4,903 06	859 22	710,427 78	126,165 17
1813	3,862,217 41	13,224,623 25	4,755 04	3,805 52	835,655 14	271,571 00
1814	5,196,542 00	5,998,772 08	1,662,984 82	2,219,497 36	1,135,971 09	164,399 81
1815	1,727,848 63	7,282,942 22	4,678,059 07	2,162,673 41	1,287,959 28	285,282 84
1816	13,106,592 88	36,306,874 88	5,124,708 31	4,253,635 09	1,717,955 03	273,782 35
1817	22,033,519 19	26,283,348 49	2,678,100 77	1,834,187 04	1,991,226 06	109,761 08
1818	14,989,465 48	17,176,385 00	955,270 20	264,333 36	2,606,564 77	57,617 71
1819	1,478,526 74	20,263,608 76	229,593 63	83,650 78	3,274,422 78	57,098 42
1820	2,079,992 38	15,005,612 15	106,260 53	31,586 82	1,635,871 61	61,338 44
1821	1,198,461 21	13,004,447 15	19,027 63	29,349 05	1,212,966 46	152,589 43
1822	1,681,592 24	17,589,761 94	67,665 71	20,961 56	1,803,581 54	452,957 19
1823	4,237,427 55	19,028,433 44	34,242 17	10,337 71	916,523 54	141,129 84
1824	9,463,922 81	17,878,325 71	34,663 37	6,201 96	984,418 15	127,603 60
1825	1,946,597 13	20,098,713 45	25,771 35	2,330 85	1,216,090 56	130,451 81
1826	5,201,650 43	23,341,331 29	21,589 93	6,638 76	1,393,785 09	94,588 66
1827	6,358,686 18	19,712,283 29	19,885 68	2,626 90	1,495,845 26	1,315,722 83
1828	6,668,286 10	21,205,523 64	17,451 54	2,218 81	1,018,308 75	65,126 49
1829	5,973,435 81	22,681,965 91	14,502 74	11,335 05	1,517,175 13	112,648 55
1830	5,755,704 79	21,922,391 39	12,160 62	16,980 59	2,329,356 14	73,227 77
1831	6,014,539 75	24,224,441 77	6,933 51	10,506 01	3,210,815 48	584,124 05
1832	4,502,914 45	28,465,237 24	11,630 65	6,791 13	2,623,381 03	270,410 61
1833	2,011,777 55	29,032,508 91	2,759 00	394 12	3,967,682 55	470,096 67
1834	11,702,905 31	16,214,957 15	4,196 09	19 80	4,857,600 69	480,812 32
1835	8,892,858 42	19,391,310 59	10,459 48	4,263 33	14,757,600 75	759,972 13
1836	26,749,803 96	23,409,940 53	370 00	728 79	24,877,179 86	2,245,902 23
1837	46,708,436 00	11,169,290 39	5,493 84	1,687 70	6,776,236 52	7,001,444 59
1838	37,327,252 69	16,158,800 36	2,467 27		3,730,945 66	6,410,348 45
1839	36,891,196 94	23,137,924 81	2,553 32	755 22	7,361,576 40	979,939 86
1840	33,157,503 68	13,499,502 17	1,682 25		3,411,818 63	2,567,112 28
1841	29,963,163 46	14,487,216 74	3,261 36		1,365,627 42	1,004,054 75
1842	28,685,111 08	18,187,908 76	495 00		1,335,797 52	451,995 97
1843*	30,521,979 44	7,046,843 91	103 25		898,158 18	285,895 92
1844	39,186,294 74	26,183,570 94	1,777 34		2,059,939 80	1,075,419 70
1845	36,742,829 62	27,528,112 70	3,517 12		2,077,022 30	361,453 68
1846	36,194,274 81	26,712,667 87	2,897 26		2,694,452 48	289,550 13
1847	38,261,959 65	23,747,864 66	375 00		2,498,355 20	220,808 30
1848	33,079,276 43	31,757,070 96	375 00		3,328,642 56	612,610 69
1849	29,416,612 45	28,946,738 82			1,688,959 55	685,379 13
1850	32,827,082 69	39,668,686 42			1,859,894 25	2,064,308 21
1851	35,871,753 31	49,017,567 92			2,352,305 30	1,185,166 11
1852	40,158,353 25	47,339,426 62			2,043,239 58	464,249 40
1853	43,338,860 02	58,931,865 52			1,667,084 99	988,081 17
1854	50,261,901 09	64,224,190 27			8,470,798 39	1,105,352 74
1855	48,591,073 41	53,025,794 21			11,497,049 07	827,731 40
1856	47,777,672 13	64,022,863 50			8,917,644 93	1,116,190 81
1857	49,108,229 80	63,875,905 05			3,829,486 64	1,259,920 88
1858	46,802,855 00	41,789,620 96			3,513,715 87	1,352,029 13
1859	35,113,334 22	49,565,824 38			1,756,687 30	1,454,596 24
1860	33,193,248 60	53,187,511 87			1,778,557 71	1,088,530 25
1861	32,979,530 78	39,582,125 84			870,658 54	1,023,515 31
1862	30,963,857 83	49,056,397 62		1,795,331 73	152,203 77	915,327 97
1863	46,965,304 87	69,059,642 40	37,640,787 95	1,485,103 61	167,617 17	3,741,794 38
1864	36,523,046 13	102,316,152 99	109,741,134 10	473,648 96	588,333 29	30,291,701 86
1865	134,433,738 44	84,922,260 60	309,464,215 25	1,200,573 03	996,553 31	25,441,556 00

* For the half year from Jan

REPORT OF THE SECRETARY OF THE TREASURY.

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30, 1873, by calendar years to 1843, and by fiscal years (ending June 30) from that time.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1791		\$4,409,951 19			\$361,391 34	\$4,771,342 53	
1792	\$8,028 00	3,669,960 31			5,102,498 45	8,772,458 76	
1793	38,500 00	4,632,923 14			1,797,272 01	6,450,195 15	
1794	303,472 00	5,431,904 87			4,007,950 78	9,439,855 65	
1795	160,000 00	6,114,534 59	\$4,800 00		3,396,424 00	9,515,758 59	
1796	160,000 00	8,377,529 65	42,800 00		320,000 00	8,740,329 65	
1797	80,960 00	8,688,780 99			70,000 00	8,758,780 99	
1798	79,920 00	7,900,495 80	78,675 00		200,000 00	8,179,170 80	
1799	71,040 00	7,546,813 31			5,000,000 00	12,546,813 31	
1800	71,040 00	10,848,749 10			1,565,229 24	12,413,978 34	
1801	88,800 00	12,935,330 95	10,125 00			12,945,455 95	
1802	39,960 00	14,995,793 95				14,995,793 95	
1803		11,064,097 63				11,064,097 63	
1804		11,826,307 38				11,826,307 38	
1805		13,560,693 20				13,560,693 20	
1806		15,559,931 07				15,559,931 07	
1807		16,398,019 26				16,398,019 26	
1808		17,060,661 93				17,060,661 93	
1809		7,773,473 12				7,773,473 12	
1810		9,384,214 28			2,750,000 00	12,134,214 28	
1811		14,422,634 09				14,422,634 09	
1812		9,801,132 76			12,837,900 00	22,639,032 76	
1813		14,340,409 95	300 00		26,184,135 00	40,524,844 95	
1814		11,181,625 16	85 79		23,377,826 00	34,559,536 95	
1815		15,696,916 82	11,541 74	\$32,107 64	35,220,671 40	50,961,237 60	
1816		47,678,985 66	68,665 16	686 09	9,425,084 91	57,171,421 82	
1817	202,426 30	33,099,049 74	267,819 14		466,723 45	33,833,592 33	
1818	525,000 00	21,585,171 04	412 62		8,353 00	21,593,936 66	
1819	675,000 00	24,603,374 37			2,291 00	24,605,665 37	
1820	1,000,000 00	17,840,669 55		40,000 00	3,000,824 13	20,881,493 68	
1821	105,000 00	14,573,379 72			5,000,324 00	19,573,703 72	
1822	297,500 00	20,232,427 94				20,232,427 94	
1823	350,000 00	20,540,666 26				20,540,666 26	
1824	350,000 00	19,351,212 79			5,000,000 00	24,351,212 79	
1825	367,500 00	21,840,858 02			5,000,000 00	26,840,858 02	
1826	402,500 00	25,260,434 21				25,260,434 21	
1827	420,000 00	22,966,363 96				22,966,363 96	
1828	455,000 00	24,763,629 33				24,763,629 33	
1829	490,000 00	24,827,627 38				24,827,627 38	
1830	490,000 00	24,844,116 51				24,844,116 51	
1831	490,000 00	28,526,820 82				28,526,820 82	
1832	490,000 00	31,867,450 66				31,867,450 66	\$1,829 50
1833	474,985 00	33,948,426 25				33,948,426 25	
1834	234,349 50	21,791,935 55				21,791,935 55	
1835	506,480 82	35,430,087 10				35,430,087 10	
1836	292,674 67	50,826,796 08				50,826,796 08	
1837		24,954,153 04			2,992,989 15	27,947,142 19	63,288 35
1838		26,302,561 74			12,716,820 86	39,019,382 60	
1839		31,482,749 61			3,857,276 21	35,340,025 82	1,458,782 93
1840		19,480,115 33			5,589,547 51	25,069,662 84	37,469 25
1841		16,860,160 27			13,659,317 38	30,519,477 65	
1842		19,976,197 23			14,808,735 64	34,784,932 89	11,188 00
1843		8,231,001 26		71,700 83	12,479,709 36	20,782,410 45	
1844		29,320,707 78		666 60	1,877,181 35	31,198,555 73	
1845		29,970,105 80				29,970,105 80	28,251 90
1846		29,699,967 74				29,699,967 74	
1847		26,467,403 16		28,365 91	28,872,399 45	55,368,168 52	30,000 00
1848		35,698,699 21		37,080 00	21,256,700 00	56,992,479 21	
1849		30,721,077 50		487,065 48	28,588,750 00	59,796,892 98	
1850		43,592,888 88		10,550 00	4,045,950 00	47,649,388 88	
1851		52,555,039 33		4,264 92	203,400 00	52,762,704 25	
1852		49,846,815 60			46,300 00	49,893,115 60	
1853		61,587,031 68		22 50	16,350 00	61,603,404 18	103,301 37
1854		73,800,341 40			2,001 67	73,802,343 07	
1855		65,350,574 68			800 00	65,351,374 68	
1856		74,056,699 24			200 00	74,056,899 24	
1857		68,965,312 57			3,900 00	68,969,212 57	
1858		46,655,365 96			23,717,300 00	70,372,665 96	
1859		52,777,107 92		709,357 72	28,287,500 00	81,773,965 64	15,408 34
1860		56,054,599 83		10,008 00	20,776,800 00	76,841,407 83	
1861		41,476,299 49		33,630 90	41,861,709 74	83,371,640 13	
1862		51,919,261 09		68,400 00	529,692,460 50	581,680,121 59	11,110 81
1863		112,094,945 51		602,345 44	776,682,361 57	889,379,632 52	6,001 01
1864		243,412,971 20		21,174,101 01	1,128,873,945 36	1,393,461,017 57	9,210 40
1865		322,031,158 19		11,683,446 89	1,472,224,740 85	1,805,939,345 93	6,095 11

uary 1, 1843, to June 30, 1843.

TABLE G.—Statement of the receipts of the United States

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	\$33,933,657 89	\$179,046,651 58	\$309,226,813 42	\$1,974,754 12	\$665,031 03	\$29,036,314 23
1867	160,817,099 73	176,417,810 88	266,027,537 43	4,200,233 70	1,163,575 76	15,037,522 15
1868	198,076,537 09	164,464,599 56	191,087,589 41	1,788,145 85	1,348,715 41	17,745,403 59
1869	158,936,082 87	180,048,426 63	158,356,460 86	765,685 61	4,020,344 34	13,997,338 65
1870	183,781,985 76	194,538,374 44	184,899,756 49	229,102 88	3,350,481 76	12,942,118 30
1871	177,604,116 51	206,270,408 05	143,098,153 63	580,355 37	2,388,646 65	22,093,541 21
1872	138,019,122 15	216,370,286 77	130,642,177 72	.....	2,575,714 19	15,106,051 23
1873	134,666,001 85	188,089,522 70	113,729,314 14	315,254 51	2,882,312 38	17,161,270 05
.....		3,385,720,600 18	1,876,191,953 19	27,554,926 93	197,171,498 65	252,734,361 07

* Amounts heretofore credited to the Treasurer as una

REPORT OF THE SECRETARY OF THE TREASURY.

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from March 4, 1789, to June 30, 1873, &c.—Continued.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1866		\$519,949,564 38	.....	\$38,083,055 68	\$712,851,553 05	\$1,270,884,173 11	\$172,094 29
1867		462,846,679 92	.....	27,787,330 35	640,426,910 29	1,131,060,920 56	721,827 93
							2,675,918 19
1868		370,434,453 82	.....	29,203,629 50	625,111,433 20	1,030,749,516 52	.....
1869		357,188,256 09	.....	13,753,491 12	238,678,081 06	609,621,828 27	*2,070 73
1870		395,959,833 87	.....	15,293,643 76	285,474,496 00	696,729,973 63	.....
1871		374,431,104 94	.....	8,892,839 95	268,768,523 47	652,092,468 36	*3,396 18
1872		364,694,229 91	.....	9,412,637 65	305,047,054 00	679,153,921 56	*18,228 35
1873		322,177,673 78	.....	11,560,530 89	214,931,017 00	548,669,221 67	*3,047 80
	\$9,720,136 29	5,749,093,476 31	\$485,224 45	188,984,958 83	7,614,519,112 38	13,553,082,771 97	2,649,175 13

available, and since recovered and charged to his account.

TABLE H.—Statement of the expenditures of the United States from March 4, 1789, to Jun.

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791	\$632,804 03	-----	\$27,000 00	\$175,813 88	\$1,083,971 61
1792	1,100,702 09	-----	13,648 85	109,243 15	4,672,664 38
1793	1,130,249 08	-----	27,282 83	80,087 81	511,451 01
1794	2,639,097 59	\$61,408 97	13,042 46	81,399 24	750,350 74
1795	2,480,910 13	410,562 03	23,475 68	68,673 22	1,378,920 66
1796	1,260,263 84	274,784 04	113,563 98	100,843 71	801,847 58
1797	1,039,402 46	382,631 89	62,396 58	92,256 97	1,259,422 62
1798	2,009,522 30	1,381,347 76	16,470 09	104,845 33	1,139,524 94
1799	2,466,946 98	2,858,081 84	20,302 19	95,444 03	1,039,391 68
1800	2,560,878 77	3,448,716 03	31 22	64,130 73	1,337,613 22
1801	1,672,944 08	2,111,424 00	9,000 00	73,533 37	1,114,768 45
1802	1,179,148 25	915,561 87	94,000 00	85,440 39	1,462,999 40
1803	822,055 85	1,215,230 53	60,000 00	62,902 10	1,842,635 76
1804	875,423 93	1,189,832 75	116,500 00	80,092 80	2,191,009 43
1805	712,781 28	1,597,500 00	196,500 00	81,854 59	3,768,598 75
1806	1,224,355 38	1,649,641 44	234,200 00	81,875 53	2,890,137 01
1807	1,288,685 91	1,722,064 47	205,425 00	70,500 00	1,697,897 51
1808	2,900,834 40	1,884,067 80	213,575 00	82,576 04	1,423,285 61
1809	3,345,772 17	2,427,758 80	337,503 84	87,833 54	1,215,803 79
1810	2,294,323 94	1,654,244 20	177,625 00	83,744 16	1,101,144 98
1811	2,032,898 19	1,965,566 39	151,875 00	75,043 88	1,367,291 40
1812	11,817,798 24	3,959,365 15	277,845 00	91,002 10	1,683,088 21
1813	19,652,013 02	6,446,600 10	167,358 28	86,989 91	1,729,435 61
1814	20,350,806 86	7,311,290 60	167,394 86	90,164 36	2,208,029 70
1815	14,794,294 22	8,660,000 25	530,750 00	69,656 06	2,898,870 47
1816	16,012,096 80	3,908,278 30	274,512 16	168,804 15	2,989,741 17
1817	8,004,236 53	3,314,598 49	319,463 71	297,374 43	3,518,936 76
1818	5,622,715 10	2,953,695 00	505,704 27	890,719 90	3,835,839 51
1819	6,506,300 37	3,847,640 42	463,181 39	2,415,939 85	3,067,211 41
1820	2,630,392 31	4,387,950 00	315,750 01	3,208,376 31	2,592,021 94
1821	4,461,291 78	3,319,243 06	477,005 44	242,817 25	2,223,131 54
1822	3,111,981 48	2,224,458 98	575,007 41	1,948,199 40	1,967,996 24
1823	3,096,924 43	2,503,765 83	380,781 82	1,780,588 52	2,022,093 99
1824	3,340,939 85	2,904,581 56	429,987 90	1,499,326 59	7,155,308 81
1825	3,659,914 18	3,049,083 86	724,106 44	1,308,810 57	2,748,544 89
1826	3,943,194 37	4,218,902 45	743,447 83	1,556,593 83	2,600,177 79
1827	3,948,977 88	4,263,877 45	750,624 88	976,138 86	2,713,476 58
1828	4,145,544 56	3,918,786 44	705,084 24	850,573 57	3,676,052 64
1829	4,724,291 07	3,308,745 47	576,344 74	949,594 47	3,082,234 65
1830	4,767,128 88	3,239,428 63	622,262 47	1,363,297 31	3,237,416 04
1831	4,441,835 55	3,856,183 07	930,738 04	1,170,665 14	3,064,646 10
1832	5,446,034 88	3,956,370 29	1,352,419 75	1,184,422 40	4,577,141 45
1833	6,704,019 10	3,901,356 75	1,802,980 93	4,589,152 40	5,716,245 93
1834	5,696,189 38	3,956,260 42	1,003,953 20	3,364,285 30	4,404,798 95
1835	5,759,156 89	3,864,939 06	1,706,444 48	1,954,711 32	4,229,698 53
1836	11,747,345 25	5,807,718 23	5,037,022 88	2,882,797 96	5,393,279 72
1837	13,682,730 80	6,646,914 53	4,348,036 19	2,672,162 45	9,893,370 27
1838	12,897,224 16	6,131,580 53	5,504,191 34	2,156,057 29	7,160,664 76
1839	8,916,995 80	6,182,294 25	2,528,917 28	3,142,750 51	5,725,990 89
1840	7,095,267 23	6,113,896 89	2,331,794 86	2,603,562 17	5,995,398 96
1841	8,601,610 24	6,001,076 97	2,514,837 12	2,388,434 51	6,490,881 45
1842	6,810,438 02	8,397,242 95	1,199,099 68	1,378,931 33	6,775,624 61
1843*	2,908,671 95	3,727,711 53	578,371 00	839,041 12	3,202,713 00
1844	5,218,183 66	6,498,199 11	1,256,539 39	2,032,008 99	5,645,183 86
1845	5,746,291 28	6,297,177 89	1,539,351 35	2,400,788 11	5,911,760 98
1846	10,413,370 58	6,455,013 92	1,027,693 64	1,811,097 56	6,711,283 89
1847	35,840,030 33	7,900,635 76	1,430,411 30	1,744,883 63	6,885,608 35
1848	27,688,334 21	9,408,476 02	1,252,296 81	1,227,496 48	5,650,851 25
1849	14,558,473 26	9,786,705 92	1,374,161 55	1,728,867 64	12,885,334 24
1850	9,687,024 58	7,904,734 66	1,663,591 47	1,866,886 02	16,043,763 36
1851	12,161,965 11	8,880,581 38	2,829,601 77	2,293,377 92	17,888,992 18
1852	8,521,506 19	8,918,842 10	3,043,576 04	2,401,858 78	17,504,171 45
1853	9,910,498 49	11,067,789 53	3,880,494 12	1,756,306 20	17,463,068 01
1854	11,722,282 87	10,790,096 32	1,550,339 55	1,232,665 00	26,672,144 68
1855	14,648,074 07	13,327,095 11	2,773,990 78	1,477,612 33	24,090,425 43
1856	16,963,160 51	12,674,834 64	2,644,263 97	1,296,229 65	31,794,038 87
1857	19,159,150 87	12,651,694 61	4,354,418 67	1,310,380 58	28,565,498 77
1858	25,679,121 63	14,053,264 64	4,975,266 18	1,219,768 30	26,400,016 42
1859	23,154,730 53	14,690,927 90	3,490,534 53	1,222,223 71	23,797,544 40
1860	16,472,202 72	11,514,649 83	2,991,131 54	1,100,802 32	27,977,978 30
1861	23,001,530 67	12,387,156 52	2,865,481 17	1,024,599 73	23,327,287 69
1862	389,173,562 29	42,640,353 09	2,327,948 37	652,170 47	21,385,862 59
1863	603,314,411 82	63,261,235 31	3,152,032 70	1,078,513 36	23,198,382 37
1864	690,391,048 66	85,704,963 74	2,623,975 97	4,985,473 90	27,572,216 87

* For the half year from Janu

REPORT OF THE SECRETARY OF THE TREASURY.

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30, 1873, by calendar years, to 1843, and by fiscal years (ending June 30) from that time.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1791	\$1,919,589 53		\$1,177,863 03	\$699,984 23	\$3,797,436 78	\$973,905 75
1792	5,896,258 47		2,373,611 28	693,050 25	8,962,920 00	783,444 51
1793	1,749,070 73		2,097,859 17	2,633,048 07	6,479,977 97	753,661 69
1794	3,545,299 00		2,752,523 04	2,743,771 13	9,041,593 17	1,151,924 17
1795	4,362,541 72		2,947,059 06	2,841,639 37	10,151,240 15	516,442 61
1796	2,551,303 15		3,239,347 68	2,577,126 01	8,367,776 84	888,995 42
1797	2,836,110 53		3,172,516 73	2,617,250 12	8,625,877 37	1,021,899 04
1798	4,651,710 42		2,955,875 90	976,032 09	8,583,618 41	617,451 43
1799	6,480,166 72		2,815,651 41	1,706,578 84	11,002,396 97	2,161,867 77
1800	7,411,369 97		3,402,601 04	1,138,563 11	11,952,534 12	2,623,311 99
1801	4,981,669 90		4,411,830 06	2,879,876 98	12,273,376 94	3,295,391 00
1802	3,737,079 91		4,239,172 16	5,294,235 24	13,270,487 31	5,020,697 64
1803	4,002,824 24		3,949,462 36	3,306,697 07	11,258,983 67	4,825,811 60
1804	4,452,858 91		4,185,048 74	3,977,206 07	12,615,113 72	4,037,005 26
1805	6,357,234 62		2,657,114 22	4,583,960 63	13,598,309 47	3,999,388 99
1806	6,080,209 36		3,368,968 26	5,572,018 64	15,021,196 26	4,538,123 80
1807	4,984,572 89		3,369,578 48	2,938,141 62	11,292,292 99	9,643,850 07
1808	6,504,338 85		2,557,074 23	7,701,288 96	16,762,702 04	9,941,809 96
1809	7,414,672 14		2,866,074 90	3,586,479 26	13,867,226 30	3,848,056 78
1810	5,311,082 28		3,163,671 09	4,835,241 12	13,309,994 49	2,672,276 57
1811	5,592,604 86		2,585,435 57	5,414,564 43	13,592,604 86	3,502,305 80
1812	17,829,498 70		2,451,272 57	1,998,349 88	22,279,121 35	3,862,217 41
1813	28,082,396 92		3,599,455 22	7,508,662 22	39,190,520 36	5,196,542 00
1814	30,127,686 38		4,593,239 04	3,307,304 90	38,028,230 32	1,727,848 63
1815	26,953,571 00		5,990,090 24	6,638,832 11	39,582,493 35	13,106,592 88
1816	23,373,432 58		7,822,923 34	17,048,139 59	48,244,495 51	22,033,519 19
1817	15,454,609 92		4,536,282 55	20,886,753 57	40,877,646 04	14,989,465 48
1818	13,808,673 78		6,209,954 03	15,086,247 59	35,104,875 40	1,478,526 74
1819	16,300,273 44		5,211,730 56	2,492,195 73	24,004,199 73	2,079,992 38
1820	13,134,530 57		5,151,004 32	3,477,489 96	21,763,034 85	1,198,461 21
1821	10,723,479 07		5,126,073 79	3,241,019 83	19,090,572 69	1,681,592 24
1822	9,827,643 51		5,172,788 79	2,676,160 33	17,676,592 63	4,237,427 55
1823	9,784,154 59		4,922,475 40	607,541 01	15,314,171 00	9,463,922 81
1824	15,330,144 71		4,943,557 93	11,624,835 83	31,898,538 47	1,946,597 13
1825	11,490,459 94		4,366,757 49	7,728,587 38	23,585,804 72	5,201,650 43
1826	13,062,316 27		3,975,542 95	7,065,539 24	24,103,398 46	6,358,686 18
1827	12,653,095 65		3,486,071 51	6,517,596 88	22,656,764 04	6,668,286 10
1828	13,296,041 45		3,098,800 60	9,064,637 47	25,459,479 52	5,972,435 81
1829	12,641,210 40		2,542,843 23	9,860,304 77	25,044,358 40	5,755,704 79
1830	13,229,533 33		1,912,574 93	9,443,173 29	24,585,281 55	6,014,539 75
1831	13,864,067 90		1,373,748 74	14,800,629 48	30,038,446 12	4,502,914 45
1832	16,516,388 77		772,561 50	17,067,747 79	34,356,698 06	2,011,777 55
1833	22,713,755 11		303,796 87	1,239,746 51	24,257,298 49	11,702,905 31
1834	18,425,417 25		202,152 98	5,974,412 21	24,601,982 44	8,892,858 42
1835	17,514,950 28		57,863 08	328 20	17,573,141 56	26,749,803 96
1836	30,868,164 04				30,868,164 04	46,708,436 00
1837	37,243,214 24				37,265,007 15	37,327,252 69
1838	33,849,718 05		14,996 48	5,590,723 79	39,453,438 33	36,891,196 94
1839	26,496,948 73		399,833 89	10,718,153 53	37,614,936 15	33,157,503 68
1840	24,139,920 11		174,598 08	3,912,015 62	28,226,536 81	29,993,163 46
1841	26,196,840 29		284,977 55	5,315,712 19	31,797,530 03	28,685,111 08
1842	24,361,356 59		773,549 85	7,801,990 09	32,936,876 53	30,521,979 44
1843	11,256,508 60		523,583 91	338,012 64	12,118,105 15	39,186,284 74
1844	20,650,108 01		1,833,452 13	11,158,450 71	33,642,010 85	36,742,829 62
1845	21,895,369 61	\$18,234 43	1,040,458 18	7,536,349 49	30,490,408 71	36,194,274 81
1846	20,418,459 59		842,723 27	371,100 04	27,632,282 90	38,261,959 65
1847	53,001,569 37		1,119,214 72	5,600,067 65	60,520,851 74	33,079,276 43
1848	45,227,454 77		2,390,765 88	13,036,922 54	60,655,143 19	29,416,612 45
1849	39,933,542 61	82,865 81	3,565,535 76	12,804,478 54	56,386,422 74	32,827,082 69
1850	37,165,990 39		3,782,393 03	3,656,335 14	44,604,718 26	35,871,753 31
1851	44,054,717 66	69,713 19	3,696,760 75	654,912 71	48,476,104 31	40,158,353 25
1852	40,389,954 56	170,063 42	4,000,297 80	2,152,293 05	46,712,608 83	43,338,860 02
1853	44,078,156 35	420,498 64	3,665,832 74	6,412,574 01	54,577,061 74	50,261,901 09
1854	51,967,528 42	2,877,818 69	3,070,926 69	17,556,896 95	75,473,170 75	48,951,073 41
1855	56,316,197 72	872,047 39	2,314,464 99	6,662,065 86	66,164,775 96	47,777,672 13
1856	66,772,527 64	385,372 90	1,953,822 37	3,614,618 66	72,726,341 57	49,108,229 80
1857	66,041,143 70	363,572 39	1,593,265 23	3,276,606 05	71,274,587 37	46,802,855 00
1858	72,330,437 17	574,443 08	1,652,055 67	7,505,250 82	82,062,186 74	35,113,334 22
1859	66,355,950 07		2,637,649 70	14,685,043 15	83,678,642 92	33,193,248 60
1860	60,056,754 71		3,144,120 94	13,854,250 00	77,055,125 65	32,979,530 78
1861	62,616,055 78		4,034,157 30	18,737,100 00	85,387,313 08	30,963,857 83
1862	456,379,896 81		13,190,344 84	96,097,322 09	565,667,563 74	46,965,304 87
1863	694,004,575 56		24,729,700 62	181,081,635 07	899,815,911 25	36,523,046 13
1864	811,283,679 14		53,685,421 69	430,572,014 03	1,295,541,114 86	134,433,738 44

ary 1, 1843, to June 30, 1843.

TABLE H.—Statement of the expenditures of the United

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865	\$1,030,690,400 06	\$122,617,434 07	\$5,059,360,71	\$16,347,621 34	\$42,989,383 10
1866	283,154,676 06	43,285,662 00	3,293,729 32	15,605,549 88	40,613,114 17
	3,568,638,312 28	717,551,816 39	103,369,211 42	119,607,656 01	643,604,554 33
	*3,621,780 07	*77,992 17	*53,286 61	*9,737 87	*718,769 52
	3,572,260,092 35	717,629,808 56	103,422,498 03	119,617,393 88	644,323,323 85
1867	95,224,415 63	31,034,011 04	4,642,531 77	20,936,551 71	51,110,223 72
1868	123,246,648 02	25,775,502 72	4,100,682 32	23,782,386 78	53,009,867 67
1869	78,501,990 61	20,000,757 97	7,042,923 06	28,476,621 78	56,474,061 53
1870	57,655,675 40	21,780,229 87	3,407,938 15	28,340,202 17	53,237,461 56
1871	35,799,991 82	19,431,027 21	7,426,997 44	34,443,894 88	60,481,916 23
1872	35,372,157 20	21,249,809 99	7,061,728 82	28,533,402 76	60,964,757 42
1873	46,323,138 31	23,526,256 79	7,951,704 88	29,359,426 86	73,328,110 06
	4,044,384,109 94	880,427,404 15	145,057,004 47	313,489,880 82	1,052,949,722 04

* Outstanding

NOTE.—This statement is made from warrants paid by the Treasurer up to June 30, 1866. The balance in the Treasury June 30, 1873, by this statement, is \$159,293,673.41, from which should be 30, 1873, \$131,192,028.50.

REPORT OF THE SECRETARY OF THE TREASURY.

17

States from March 4, 1789, to June 30, 1873—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	\$1,217,704,199 28	\$1,717,900 11	\$77,395,090 30	\$609,616,141 68	\$1,906,433,331 37	\$33,933,657 89
1866	385,954,731 43	58,476 51	133,067,624 91	620,263,249 10	1,139,344,081 95	165,301,654 76
	5,152,771,550 43 *4,481,566 24	7,611,003 56 -----	502,689,519 27 *2,888 48	2,374,677,103 12 *100 31	8,037,749,176 38 *4,484,555 03	*4,484,555 03
1867	5,157,253,116 67	7,611,003 56	502,692,407 75	2,374,677,203 43	8,042,233,731 41	160,817,099 73
1868	202,947,733 87	10,813,349 38	143,781,591 91	735,536,980 11	1,093,079,655 27	198,076,537 09
1869	229,915,088 11	7,001,151 04	140,424,045 71	692,549,685 88	1,009,889,970 74	158,936,082 87
1870	190,496,354 95	1,674,680 05	130,694,242 80	261,912,718 31	584,777,996 11	183,781,985 76
1871	164,421,507 15	15,996,555 60	129,235,498 00	393,254,282 13	702,907,842 88	177,604,116 51
1872	157,583,827 58	9,016,794 74	125,576,565 93	399,503,670 65	691,680,858 90	138,019,122 15
1873	153,201,856 19	6,958,266 76	117,357,839 72	405,007,307 54	682,525,270 21	134,666,001 85
	180,488,636 90	5,105,919 99	104,750,688 44	233,699,352 58	524,044,597 91	159,293,673 41
	6,436,308,121 42	64,177,721 12	1,394,512,880 26	5,496,141,200 63	13,391,139,923 43	

warrants.

outstanding warrants are then added, and the statement is by warrants issued from that date. The deducted the amount deposited with the States, \$28,101,644.91, leaving the net available balance, June

2 F

TABLE I.—Statement of the differences between the several accounts showing the outstanding principal of the public debt, with an explanation thereof, so far as the examination of the accounts has progressed.

The statement of receipts (Table G) shows the amount which has been covered into the Treasury, as derived from loans and Treasury notes, from the organization of the Government to and including June 30, 1873, to have been.....	\$7,614,519,112 38
The statement of expenditures (Table H) shows the payments from the Treasury for the redemption and purchase of loans and Treasury notes for the same period to have been.....	5,496,141,200 63
Showing the principal outstanding by these tables, June 30, 1873.....	2,118,377,911 75
The actual outstanding principal, at that date, as shown by Tables F and O, and by the debt statement of July 1, 1873, was.....	2,234,482,993 20
Showing.....	116,105,081 45

more outstanding and unpaid principal by the debt statement, and by Tables F and O, than by the receipts and expenditures, Tables G and H.

This difference of \$116,105,081.45 is thus explained: The following stocks were issued in payment of various debts and claims, but in the transaction no money ever came into the Treasury. When the stock matured it was paid out of the general funds then in the Treasury. This showed an expenditure where there had been no corresponding receipt, and, of course, a statement of the debt made from the receipts and expenditures on account of loans and Treasury notes would not be correct unless these items were added to the receipt side of the account. This cannot be done until legislation has been had authorizing it:

French farmers-general loan.....	\$153,688 89
French loan of eighteen million livres.....	3,267,000 00
Spanish loan of 1781.....	174,017 13
French loan of ten million livres.....	1,815,000 00
French loan of six million livres.....	1,089,000 00
Balance of supplies due France.....	24,332 86
Dutch loan of 1782.....	2,000,000 00
Dutch loan of 1784.....	800,000 00
Debt due foreign officers.....	186,988 75
Dutch loan of 1787.....	400,000 00
Dutch loan of 1788.....	400,000 00
Interest due on the foreign debt.....	1,771,496 90
Domestic debt of the Revolution, estimated.....	63,918,475 44

The above are the details (so far as the progress of the examination has developed them) of the item in the finance report of 1871, (page 20,) "Revolutionary debt, estimated, \$76,000,000."

Mississippi-purchase stock.....	4,282,151 12
Louisiana-purchase stock.....	11,250,000 00
Washington and Georgetown debt assumed by the United States.....	1,500,000 00
United States Bank subscription stock.....	7,000,000 00
Six per cent. Navy stock.....	711,700 00
Texas-purchase stock.....	5,000,000 00
Mexican indemnity stock.....	303,573 92
Bounty-land scrip.....	233,075 00
Tompkins fraud in loan of 1798.....	1,000 00

The following amounts represent the discounts suffered in placing the loans named; only the money actually received was covered into the Treasury. The difference between this and the face value of the stock issued was the discount. To make the receipts and expenditures on the loan accounts correct, these discounts should be credited to the loans as receipts and charged to a discount account. This also requires legislation to enable it to be done:

Loan of 1796.....	10,000 00
Loan of February, 1813.....	2,109,377 43
Loan of August, 1813.....	898,581 95
Ten-million loan of 1814.....	1,983,895 25
Six-million loan of 1814.....	1,076,826 97
Undesignated stock of 1814.....	93,868 95
Loan of March, 1815.....	588,820 93
Loan of February, 1861.....	2,019,776 10

The foregoing are the details of the difference of \$116,105,081.45, so far as the examination of the public-debt accounts has progressed. There still remains to be explained.....

Which is the resultant error arising out of differences yet to be discovered and reconciled. The full details of this item can only be given after the accounts have all been examined and corrected, and the amount of it may be increased or diminished when the examination of the domestic debt of the Revolution shall have shown what its true amount is. This examination is still being continued, for the purpose of perfecting the records.

Total.....	116,105,081 45
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TABLE K.—Statement showing the condition of the sinking-fund, from its institution in May, 1869, to and including June 30, 1873.

DR.

THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.

CR.

July 1, 1868..	To $\frac{1}{4}$ of 1 per cent. on the principal of the public debt, being for the three months from April 1 to June 30, 1869	\$6,529,219 63	June 30, 1869.	By amount of principal purchased, \$8,691,000, including \$1,000 donation, estimated in gold	\$7,261,437 30
June 30, 1869.	To interest on \$8,691,000, being amount of principal of public debt purchased during fiscal year 1869 on this account	196,590 00		By accrued interest on the amount of purchases in 1869	136,392 56
	Balance to new account	672,020 23			
		<u>7,397,829 86</u>			<u>7,397,829 86</u>
July 1, 1869..	To 1 per cent. on the principal of the public debt on June 30, 1869, \$2,588,452,213.94	25,834,522 14	July 1, 1869..	By balance from last year	672,020 23
June 30, 1870.	To interest on \$8,691,000, amount of redemption in 1869	521,460 00	June 30, 1870.	By amount of principal purchased, \$28,151,900, estimated in gold	25,893,143 57
	To interest on \$28,151,900, amount of principal of public debt purchased during fiscal year 1870 on this account	1,254,897 00		By accrued interest on account of purchases in 1870	351,003 54
		<u>27,660,879 14</u>		By balance to new account	744,711 80
					<u>27,660,879 14</u>
July 1, 1870..	To balance from last year	744,711 80	June 30, 1871.	By amount of principal purchased, \$29,936,250, estimated in gold	28,694,017 73
June 30, 1871.	To 1 per cent. on the principal of the public debt on June 30, 1870, \$2,480,672,427.81	24,806,724 28		By accrued interest on account of purchases in 1871	367,782 53
	To interest on redemption of 1869, \$8,691,000	521,460 00		By balance to new account	257,474 32
	To interest on redemption of 1870, \$28,151,900	1,689,114 00			
	To interest on \$29,936,250, amount of principal of public debt purchased during fiscal year 1871 on this account	1,557,264 50			
		<u>29,319,274 58</u>			<u>29,319,274 58</u>
July 1, 1871..	To balance from last year	257,474 32	June 30, 1872.	By amount of principal purchased, \$32,618,450, estimated in gold	32,248,645 22
June 30, 1872.	To 1 per cent. on the principal of the public debt on June 30, 1871, \$2,353,211,332.32	23,532,113 32		By accrued interest on account of purchases in 1872	430,908 38
	To interest on redemption of 1869, \$8,691,000	521,460 00			
	To interest on redemption of 1870, \$28,151,900	1,689,114 00			
	To interest on redemption of 1871, \$29,936,250	1,796,175 00			
	To interest of redemption of \$32,618,450, amount of principal of public debt purchased during fiscal year 1872 on this account	2,059,325 50			
	To balance to new account	<u>2,823,891 46</u>			
		<u>32,679,553 60</u>			<u>32,679,553 60</u>

REPORT OF THE SECRETARY OF THE TREASURY.

19

DR.

TABLE K.—*Statement showing the condition of the sinking-fund, &c.*—Continued.

CR.

July 1, 1872..	To 1 per cent. on the principal of the public debt on June 30, 1872, \$2,253,251,328.78.....	\$22,532,513 29	July 1, 1873..	By balance from last year.....	\$2,823,891 46
June 30, 1873.	To interest on redemption of 1869, \$8,691,000	521,460 00	June 30, 1873.	By amount of principal purchased, \$28,678,000, estimated in gold	28,457,562 83
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By accrued interest on account of purchases in 1873.....	392,385 45
	To interest on redemption of 1871, \$29,936,250	1,796,175 00			
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of \$28,678,000, amount of principal of public debt purchased during fiscal year 1873 on this account	1,725,881 50			
	To balance to new account.....	1,451,588 95			
		31,673,839 74			31,673,839 74

TABLE L.—Statement showing the purchases of bonds on account of the sinking-fund during each fiscal year from its institution in May, 1869, to and including June 30, 1873.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in cur- rency.	Net cost esti- mated in go d.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1869.							
Five-twenties of 1862.....	\$1,631,000 00	\$253,822 84	\$1,874,822 84	\$1,349,970 02	\$16,210 00	\$7,384 60	\$8,825 40
Five-twenties of March, 1864.....	70,000 00	11,725 00	81,725 00	57,552 82	700 00	218 63	481 37
Five-twenties of June, 1864.....	1,051,000 00	161,946 45	1,212,946 45	873,205 61	10,510 00	1,470 42	9,039 58
Five-twenties of 1865.....	465,000 00	74,969 00	539,969 00	387,566 22	4,650 00	2,683 54	1,966 46
Consols, 1865.....	461,000 00	73,736 80	534,736 80	387,903 26	13,830 00	429 04	13,400 96
Consols, 1867.....	4,718,000 00	749,208 08	5,467,208 08	3,948,586 11	141,540 00	116,032 35	25,507 65
Consols, 1868.....	305,000 00	49,442 50	354,442 50	256,653 20	9,150 00	8,173 98	976 02
Total.....	8,691,000 00	1,374,850 67	10,065,850 67	7,261,437 30	196,590 00	136,392 56	60,197 44
JUNE 30, 1870.							
Five-twenties of 1862.....	3,542,050 00	493,479 42	4,035,529 42	3,263,099 51	160,919 50	45,994 49	114,925 01
Five-twenties of March, 1864.....	85,000 00	15,742 87	100,742 87	75,658 54	5,350 00	1,080 99	4,269 01
Five-twenties of June, 1864.....	3,971,400 00	506,189 91	4,477,589 91	3,647,628 29	165,834 00	49,946 00	115,888 00
Five-twenties of 1865.....	2,790,250 00	361,735 43	3,151,985 43	2,606,636 20	105,257 50	37,113 53	68,143 97
Consols, 1865.....	11,532,150 00	1,454,778 37	12,986,928 37	10,681,736 97	495,421 50	145,518 29	349,903 21
Consols, 1867.....	5,882,550 00	861,703 73	6,744,253 73	5,309,810 90	302,734 50	66,111 51	236,622 99
Consols, 1868.....	348,500 00	63,363 95	411,863 95	308,573 16	19,380 00	5,238 73	14,141 27
Total.....	28,151,900 00	3,747,053 68	31,898,953 68	25,893,143 57	1,254,897 00	351,003 54	903,893 46
JUNE 30, 1871.							
Five-twenties of 1862.....	2,792,950 00	227,607 56	3,020,557 56	2,680,209 05	145,975 00	36,657 80	109,317 20
Five-twenties of March, 1864.....	29,500 00	2,277 20	31,777 20	28,590 88	1,240 00	388 35	851 65
Five-twenties of June, 1864.....	3,967,350 00	340,529 63	4,307,879 63	3,847,182 42	201,375 00	51,703 46	149,671 54
Five-twenties of 1865.....	6,768,600 00	574,923 00	7,343,523 00	6,525,231 42	331,933 50	92,259 58	239,673 92
Consols, 1865.....	10,222,200 00	850,949 79	11,073,149 79	9,762,387 78	522,117 00	109,455 28	412,661 72
Consols, 1867.....	6,103,050 00	541,559 41	6,644,609 41	5,890,618 37	351,528 00	76,745 93	274,782 07
Consols, 1868.....	52,600 00	4,784 61	57,384 61	49,797 81	3,096 00	572 13	2,523 87
Total.....	29,936,250 00	2,542,631 20	32,478,881 20	28,694,017 73	1,557,264 50	367,782 53	1,189,481 97

TABLE L.—Statement showing the purchases of bonds on account of the sinking-fund during each fiscal year from its institution, &c.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in cur- rency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1872.							
Five-twenties of 1862.....	\$6, 417, 850 00	\$764, 055 21	\$7, 181, 905 21	\$6, 345, 391 98	\$427, 849 00	\$75, 179 43	\$352, 669 57
Five-twenties of March, 1864.....	127, 100 00	14, 959 03	142, 059 03	126, 123 46	8, 894 00	1, 338 70	7, 555 30
Five-twenties of June, 1864.....	3, 604, 650 00	438, 456 16	4, 043, 306 16	3, 573, 223 63	246, 001 50	57, 449 80	188, 551 70
Five-twenties of 1865.....	3, 635, 200 00	436, 838 70	4, 072, 038 70	3, 594, 747 85	246, 562 00	37, 817 37	208, 744 63
Consols, 1865.....	11, 788, 900 00	1, 436, 989 46	13, 225, 889 46	11, 660, 785 89	707, 334 00	149, 248 21	558, 085 79
Consols, 1867.....	6, 958, 900 00	833, 600 15	7, 792, 500 15	6, 863, 777 39	417, 534 00	108, 487 92	309, 046 08
Consols, 1868.....	85, 850 00	9, 951 63	95, 801 63	84, 595 02	5, 151 00	1, 386 95	3, 764 05
Total.....	32, 618, 450 00	3, 935, 050 34	36, 553, 500 34	32, 248, 645 82	2, 059, 325 50	430, 908 38	1, 628, 417 12
JUNE 30, 1873.							
Five-twenties of 1862.....	7, 137, 100 00	925, 783 87	8, 062, 883 87	7, 089, 542 58	431, 450 50	101, 960 57	329, 489 93
Five-twenties of March, 1864.....	50, 000 00	7, 372 50	57, 372 50	49, 780 91	3, 500 00	813 70	2, 686 30
Five-twenties of June, 1864.....	3, 741, 150 00	480, 684 37	4, 221, 834 37	3, 715, 211 22	223, 270 50	42, 216 46	181, 054 04
Five-twenties of 1865.....	1, 959, 850 00	250, 635 93	2, 210, 485 93	1, 943, 489 93	120, 266 59	23, 744 47	96, 522 03
Consols, 1865.....	10, 768, 250 00	1, 371, 187 17	12, 139, 437 17	10, 668, 617 09	646, 095 00	145, 069 34	501, 025 66
Consols, 1867.....	4, 403, 100 00	533, 610 89	4, 955, 710 89	4, 373, 781 76	264, 126 00	69, 632 51	194, 493 49
Consols, 1868.....	619, 550 00	81, 983 44	701, 533 44	617, 140 34	37, 173 00	8, 948 40	28, 224 60
Total.....	28, 678, 000 00	3, 671, 258 17	32, 349, 258 17	28, 457, 562 83	1, 725, 881 50	392, 385 45	1, 333, 496 05
Grand total.....	128, 075, 600 00	15, 270, 844 06	143, 346, 444 06	122, 554, 806 65	6, 793, 958 50	1, 678, 472 46	5, 115, 486 04

TABLE M.—Statement showing the purchases of bonds in excess of the amount required for the sinking-fund during each fiscal year from the commencement of the purchases in May, 1869, to and including June 30, 1873.

Year ended—	Principal re-deemed.	Premium paid.	Net cost in currency.	Net cost estimated in gold.	Interest due at close of fiscal year.	Accrued interest paid in coin.	Balance of interest due at close of fiscal year.
JUNE 30, 1870.							
Five-twenties of 1862	\$9,975,250 00	\$1,438,465 74	\$11,413,715 74	\$9,026,361 36	\$502,456 55	\$110,968 99	\$391,487 56
Five-twenties of March, 1864	597,400 00	116,951 00	714,351 00	532,078 21	40,948 00	9,621 13	31,326 87
Five-twenties of June, 1864	11,742,700 00	1,767,653 37	13,510,353 37	10,680,518 21	589,697 55	146,031 16	443,666 39
Five-twenties, 1865	7,620,350 00	1,102,967 36	8,723,317 36	7,051,018 61	328,437 85	94,005 47	234,432 38
Consols, 1865	36,118,200 00	5,242,087 61	41,360,287 61	32,775,094 65	1,861,918 50	483,633 72	1,378,284 78
Consols, 1867	18,426,800 00	2,923,445 22	21,349,245 22	16,374,250 02	1,037,737 00	206,748 21	830,978 79
Consols, 1868	2,105,500 00	364,879 14	2,470,379 14	1,869,116 40	123,495 00	23,141 27	100,353 73
Total	86,586,200 00	12,955,449 44	99,541,649 44	78,308,437 46	4,434,680 45	1,074,149 95	3,410,530 50
JUNE 30, 1871.							
Five-twenties of 1862	7,635,250 00	725,443 91	8,420,693 91	7,517,031 86	315,865 00	88,115 14	227,749 86
Five-twenties of March, 1864	100,500 00	10,862 25	111,362 25	100,135 51	1,335 00	196 94	1,138 06
Five-twenties of June, 1864	7,145,950 00	657,670 36	7,803,620 36	6,968,994 28	220,772 50	88,675 02	192,097 48
Five-twenties, 1865	9,117,750 00	877,459 15	9,995,209 15	8,875,458 67	362,211 00	90,147 01	272,063 99
Consols, 1865	24,476,800 00	2,348,715 50	26,825,515 50	23,917,450 48	988,482 00	355,280 04	633,201 96
Consols, 1867	10,741,550 00	1,011,485 32	11,753,035 32	10,430,837 44	478,047 00	153,991 14	324,055 86
Consols, 1868	163,600 00	16,802 01	180,402 01	159,625 18	6,813 00	2,780 76	4,032 24
Total	59,441,400 00	5,648,438 50	65,089,838 50	57,969,533 42	2,433,525 50	779,186 05	1,654,339 45
JUNE 30, 1872.							
Five-twenties of 1862	12,364,000 00	1,359,618 69	13,723,618 69	12,317,868 38	354,487 00	132,389 84	222,097 16
Five-twenties of March, 1864	54,000 00	6,549 90	60,549 90	53,884 81	1,020 00	389 92	1,630 08
Five-twenties of June, 1864	4,299,550 00	495,186 15	4,794,736 15	4,279,233 48	104,153 50	46,626 09	57,527 41
Five-twenties, 1865	1,868,400 00	209,232 93	2,077,632 93	1,858,868 91	43,536 00	16,649 96	32,886 04
Consols, 1865	7,909,700 00	999,620 72	8,909,320 72	7,875,863 64	237,501 00	155,887 37	81,613 63
Consols, 1867	705,750 00	95,071 84	800,821 84	703,446 24	21,285 00	13,956 70	7,328 30
Consols, 1868	8,950 00	1,170 36	10,120 36	8,918 01	283 50	186 94	96 56
Total	27,210,350 00	3,166,450 59	30,376,800 59	27,098,083 47	768,266 00	366,086 82	402,179 18

TABLE M.—Statement showing the purchases of bonds in excess of the amount required for the sinking-fund during each fiscal year, &c.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in cur- rency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1873.							
Five-twenties of 1862	\$3,092,200 00	\$435,582 12	\$3,527,782 12	\$3,052,928 79	\$113,440 00	\$56,369 39	\$57,070 61
Five-twenties of March, 1864	6,300 00	956 16	7,256 16	6,162 53	198 00	4 14	193 86
Five-twenties of June, 1864	1,915,450 00	272,520 18	2,187,970 18	1,895,085 70	65,666 50	28,376 89	37,289 61
Five-twenties, 1865	550,700 00	78,272 53	628,972 53	543,974 45	18,590 00	8,259 43	10,330 57
Consols, 1865	2,279,700 00	325,646 23	2,605,346 23	2,254,176 05	68,391 00	25,908 86	42,482 14
Consols, 1867	857,250 00	131,063 53	988,313 53	848,313 40	25,717 50	6,233 17	19,484 33
Consols, 1868	302,200 00	47,386 90	349,586 90	297,654 98	9,066 00	5,970 88	3,095 12
Total	9,003,800 00	1,291,427 65	10,295,227 65	8,898,495 90	301,069 00	131,122 76	169,946 24
Grand total	182,241,750 00	23,061,766 18	205,303,516 18	172,274,550 25	7,987,540 95	2,350,545 58	5,636,995 37

NOTE.—This and the preceding table show the entire amount of bonds purchased from the commencement of the purchases to and including June 30, 1873. In this connection attention is invited to the note at the end of Table N.

TABLE N.—Statement showing the purchases of bonds from May, 1869, to September 30, 1873.

Date of purchase.		Opening price of gold.	Principal.	Amount paid.	Currency value of interest accrued on bonds bought "flat."	Net cost.	Net cost estimated in gold.	Average rate of premium on each purchase.	Average cost in gold of each purchase.	Average rate of premium on total purchases to date.	Average cost in gold of total purchases to date.
May	12	138½	\$1,000,000 00	\$1,155,070 00	\$2,504 36	\$1,152,565 64	\$832,177 36	15.26	83.22		
	19	142	70,060 00	81,718 00		81,718 00	57,548 45	16.74	82.21		
	19	142	1,000,000 00	1,108,512 10		1,168,512 10	822,895 85	16.85	82.29		
	27	139½	1,000,000 00	1,153,581 50		1,153,581 50	826,940 14	15.36	82.69	15.84	82.72
June	3	138½	1,000,000 00	1,164,058 90	711 78	1,164,770 68	842,510 43	16.48	84.25		
	10	138½	1,000,000 00	1,161,967 00		1,161,967 00	838,208 84	16.20	83.82		
	16	138	1,000 00	1,155 00		1,155 00	835 44	15.50	83.54		
	17	138½	1,000,000 00	1,152,950 00		1,152,950 00	833,960 21	15.30	83.40		
	23	137½	1,620,000 00	1,870,402 50		1,870,402 50	1,364,012 76	15.46	84.20		
	26	137½	1,000,000 00	1,158,228 25		1,158,228 25	842,347 82	15.82	84.23	15.82	83.55
July	1	137½	1,000,000 00	1,158,098 75		1,158,098 75	842,353 63	15.81	84.22		
	3	137	3,000,000 00	3,496,474 00		3,496,474 00	2,552,170 80	16.54	85.07		
	9	136	3,000,000 00	3,518,044 00		3,518,044 00	2,586,797 06	17.27	86.23		
	14	137½	3,000,000 00	3,607,622 90		3,607,622 90	2,626,113 12	20.25	87.54		
	15	137	1,000,000 00	1,201,850 00		1,201,850 00	877,262 77	20.18	87.73		
	21	135½	3,000,000 00	3,600,028 80		3,600,028 80	2,664,321 12	20.00	88.81		
	28	136½	3,000,000 00	3,604,859 00		3,604,859 00	2,640,922 34	20.16	88.03		
	29	135½	1,000,000 00	1,201,570 55		1,201,570 55	885,134 84	20.16	88.51	17.85	85.93
August	4	136	2,090,000 00	2,431,136 80		2,431,136 80	1,787,600 59	21.56	89.38		
	11	135½	2,000,000 00	2,422,038 27		2,422,038 27	1,787,482 12	21.10	89.37		
	12	135½	1,000,000 00	1,198,931 70		1,198,931 70	887,276 00	19.89	88.73		
	18	133	2,000,000 00	2,378,781 81		2,378,781 81	1,788,557 75	18.94	89.43		
	25	133½	2,000,000 00	2,389,539 01		2,389,539 01	1,793,275 07	19.48	89.66		
	26	133½	1,000,000 00	1,196,247 80		1,196,247 80	893,555 78	19.63	89.36	18.48	86.87
September	1	133½	2,000,000 00	2,401,991 00		2,401,991 00	1,800,930 46	20.10	90.05		
	8	136	2,000,000 00	2,356,000 00		2,356,000 00	1,732,352 94	17.80	86.62		
	9	135½	1,000,000 00	1,183,972 53		1,183,972 53	871,368 92	18.40	87.14		
	15	136½	2,000,000 00	2,369,639 55		2,369,639 55	1,740,782 04	18.48	87.04		
	22	137½	2,000,000 00	2,337,657 62		2,337,657 62	1,697,029 12	16.88	84.85		
	23	141½	1,000,000 00	1,165,548 50		1,165,548 50	822,982 17	16.55	82.30		
	25	133½	3,000,000 00	3,537,158 16		3,537,158 16	2,647,078 14	17.91	88.24		
	29	133½	3,000,000 00	3,473,533 12		3,473,533 12	2,599,463 51	15.78	86.65	18.38	86.91
October	6	130	2,000,000 00	2,319,139 18		2,319,139 18	1,783,953 22	15.96	88.20		
	7	131½	1,000,000 00	1,159,945 10		1,159,945 10	884,610 18	15.99	88.46		
	7	131½	1,553,500 00	1,778,187 69		1,778,187 69	1,355,891 47	16.08	88.53		
	13	130½	2,000,000 00	2,318,883 53		2,318,883 53	1,782,043 06	15.94	89.10		
	20	130	2,000,000 00	2,314,079 00		2,314,079 00	1,780,060 77	15.70	89.00		

TABLE N.—Statement showing the purchases of bonds from May, 1869, to September 30, 1873—Continued.

Date of purchase.		Opening price of gold.	Principal.	Amount paid.	Currency value of interest accrued on bonds bought "flat."	Net cost.	Net cost estimated in gold.	Average rate of premium on each purchase.	Average cost in gold of each purchase.	Average rate of premium on total purchases to date.	Average cost in gold of total purchases to date.
1869.											
October	21	130 1/2	\$1,000,000 00	\$1,152,000 00		\$1,152,000 00	\$885,302 59	15.20	28.53		
	27	130 1/2	2,000,000 00	2,292,600 00		2,292,600 00	1,761,844 38	14.63	28.09	17.80	87.20
November	3	127 1/2	2,000,000 00	2,257,255 21		2,257,255 21	1,768,662 26	12.86	28.43		
	4	126 1/2	1,000,000 00	1,126,843 74		1,126,843 74	889,906 21	12.68	28.99		
	4	126 1/2	1,000,000 00	1,129,090 29		1,129,090 29	891,680 39	12.91	29.17		
	5	126 1/2	*201,360 00	227,580 43	\$167 43	227,413 00	179,773 12	12.97	29.31		
	5	126 1/2	*433,000 00	492,158 94	2,917 87	489,241 07	386,751 83	12.99	29.32		
	10	126 1/2	2,000,000 00	2,259,000 00		2,259,000 00	1,780,492 61	12.95	29.02		
	17	127 1/2	2,000,000 00	2,256,513 69		2,256,513 69	1,775,035 35	12.83	28.75		
	17	127 1/2	1,000,000 00	1,129,039 02		1,129,039 02	888,132 95	12.90	28.81		
	24	126 1/2	3,000,000 00	3,382,483 67		3,382,483 67	2,671,260 54	12.75	29.04	16.97	87.48
December	1	122 1/2	2,000,000 00	2,206,992 21		2,206,992 21	1,807,158 41	10.35	30.36		
	2	122 1/2	1,000,000 00	1,102,659 61		1,102,659 61	901,971 06	10.27	30.20		
	8	123 1/2	2,000,000 00	2,248,236 56		2,248,236 56	1,818,593 78	12.41	30.93		
	15	121 1/2	2,000,000 00	2,239,710 90		2,239,710 90	1,639,598 27	11.98	31.98		
	16	121 1/2	1,000,000 00	1,118,412 34		1,118,412 34	919,557 94	11.84	31.96		
	22	120 1/2	2,000,000 00	2,215,985 83		2,215,985 83	1,844,733 26	10.80	32.24		
	29	119 1/2	2,000,000 00	2,220,427 12		2,220,427 12	1,852,285 40	11.02	32.61		
	30	119 1/2	1,000,000 00	1,110,507 80		1,110,507 80	926,388 15	11.05	32.64	16.13	88.20
1870.											
January	5	119 1/2	2,000,000 00	2,246,595 03		2,246,595 03	1,876,071 01	12.33	33.80		
	11	122 1/2	*451,700 00	517,400 49		517,400 49	422,367 75	14.54	33.51		
	11	122 1/2	*1,342,550 00	1,539,826 93	32 58	1,539,794 35	1,256,974 98	14.69	33.63		
	13	121 1/2	1,000,000 00	1,141,010 09		1,141,010 09	938,137 79	14.10	33.81		
	19	121 1/2	2,000,000 00	2,281,555 49		2,281,555 49	1,877,823 45	14.08	33.89		
	27	122 1/2	1,000,000 00	1,142,872 27		1,142,872 27	936,780 55	14.29	33.68	15.94	88.55
February	10	120 1/2	1,000,000 00	1,126,500 00		1,126,500 00	932,919 25	12.65	33.30		
	11	120 1/2	50,000 00	56,325 00		56,325 00	46,888 66	12.65	33.78		
	24	117 1/2	1,000,000 00	1,115,764 80		1,115,764 80	948,577 94	11.57	34.86		
	24	117 1/2	1,000,000 00	1,117,488 85		1,117,488 85	950,043 66	11.75	35.04	15.79	88.73
March	2	116 1/2	1,000,000 00	1,107,377 50		1,107,377 50	951,559 61	10.74	35.16		
	10	111 1/2	1,000,000 00	1,067,347 35		1,067,347 35	961,574 19	6.73	36.16		
	17	112 1/2	1,000,000 00	1,067,480 27		1,067,480 27	953,107 39	6.75	35.31		
	24	112 1/2	1,000,000 00	1,060,440 34		1,060,440 34	942,613 63	6.04	34.26		
	30	111 1/2	1,000,000 00	1,069,985 26		1,069,985 26	956,411 41	7.00	35.64	15.42	89.04
April	7	112 1/2	1,000,000 00	1,070,574 91		1,070,574 91	955,870 46	7.06	35.59		
	13	112 1/2	1,000,000 00	1,073,953 37		1,073,953 37	954,625 22	7.39	35.46		

May	21.	113 $\frac{1}{2}$	1,000,000 00	1,078,778 18		1,078,778 18	951,513 28	7.88	95.15		
	27.	113 $\frac{1}{2}$	1,000,000 00	1,100,490 79		1,100,490 79	966,402 45	10.05	96.64		
	30.	114 $\frac{1}{2}$	*345,460 00	390,847 25	7,826 85	383,020 40	333,493 63	10.89	96.53		
	30.	114 $\frac{1}{2}$	*758,800 00	859,029 25	18,099 70	840,929 55	732,638 78	10.82	96.47	15.10	89.36
	5.	114 $\frac{1}{2}$	2,000,000 00	2,215,447 70		2,215,447 70	1,932,778 80	10.77	96.64		
June	12.	115 $\frac{1}{2}$	*1,850 00	2,074 31	3 85	2,070 46	1,794 55	11.92	96.00		
	12.	115 $\frac{1}{2}$	1,000,000 00	1,118,370 86		1,118,370 86	969,335 52	11.84	97.00		
	19.	114 $\frac{1}{2}$	2,000,000 00	2,230,611 87		2,230,611 87	1,943,888 34	11.53	97.19		
	26.	114 $\frac{1}{2}$	1,000,000 00	1,108,910 71		1,108,910 71	970,600 18	10.89	97.06	14.90	89.76
	2.	114 $\frac{1}{2}$	2,000,000 00	2,223,786 41		2,223,786 41	1,942,171 53	11.19	97.11		
July	9.	113 $\frac{1}{2}$	1,000,000 00	1,109,976 64		1,109,976 64	977,952 99	11.00	97.79		
	16.	113 $\frac{1}{2}$	2,000,000 00	2,217,755 94		2,217,755 94	1,960,447 24	10.89	98.02		
	23.	111 $\frac{1}{2}$	1,000,000 00	1,104,612 10		1,104,612 10	989,574 11	10.46	98.96		
	30.	111 $\frac{1}{2}$	2,000,000 00	2,218,005 71		2,218,005 71	1,987,015 19	10.90	98.35	14.65	90.31
	7.	112 $\frac{1}{2}$	1,000,000 00	1,107,000 00		1,107,000 00	987,290 97	10.70	98.73		
August	11.	115 $\frac{1}{2}$	*690,400 00	758,749 60		758,749 60	659,065 88	9.90	95.46		
	11.	115 $\frac{1}{2}$	*1,683,150 00	1,848,423 98		1,848,423 98	1,605,580 00	9.82	95.39		
	14.	112 $\frac{1}{2}$	2,000,000 00	2,182,332 89		2,182,332 89	1,933,406 77	9.12	96.67		
	21.	121 $\frac{1}{2}$	1,000,000 00	1,070,136 00		1,070,136 00	878,961 81	7.01	87.90		
	28.	121 $\frac{1}{2}$	2,000,000 00	2,162,085 83		2,162,085 83	1,777,665 64	8.10	88.88	14.29	90.52
September	4.	121 $\frac{1}{2}$	1,000,000 00	1,085,712 21		1,085,712 21	891,755 41	6.57	89.17		
	11.	116 $\frac{1}{2}$	2,000,000 00	2,191,414 93		2,191,414 93	1,885,088 11	9.57	94.35		
	18.	116 $\frac{1}{2}$	1,000,000 00	1,097,329 29		1,097,329 29	939,896 61	9.73	93.99		
	25.	117 $\frac{1}{2}$	2,000,000 00	2,181,093 02		2,181,093 02	1,850,344 02	9.05	92.52	14.07	90.62
	1.	116 $\frac{1}{2}$	1,000,000 00	1,091,038 65		1,091,038 65	937,519 78	9.10	93.75		
October	8.	114	3,000,000 00	3,272,957 77		3,272,957 77	2,871,015 58	9.10	95.70		
	15.	114 $\frac{1}{2}$	2,000,000 00	2,183,503 11		2,183,503 11	1,909,073 76	9.18	95.45		
	22.	113 $\frac{1}{2}$	3,000,000 00	3,281,789 74		3,281,789 74	2,881,922 93	9.39	96.06		
	29.	113 $\frac{1}{2}$	2,000,000 00	2,177,057 86		2,177,057 86	1,911,796 14	8.75	95.59	13.71	90.98
	6.	113	2,000,000 00	2,174,300 26		2,174,300 26	1,924,159 52	8.72	96.21		
November	13.	113 $\frac{1}{2}$	2,000,000 00	2,170,465 37		2,170,465 37	1,906,006 91	8.52	95.30		
	20.	112 $\frac{1}{2}$	2,000,000 00	2,170,236 48		2,170,236 48	1,922,690 12	8.51	96.13		
	27.	112	2,000,000 00	2,165,529 30		2,165,529 30	1,933,508 30	8.28	96.68	13.44	91.24
	3.	110 $\frac{1}{2}$	1,000,000 00	1,077,698 19		1,077,698 19	973,690 92	7.77	97.31		
	3.	110 $\frac{1}{2}$	*245,850 00	265,173 81		265,173 81	239,434 59	7.86	97.39		
December	10.	110 $\frac{1}{2}$	*542,250 00	584,808 61	8 06	584,800 55	528,036 61	7.85	97.39		
	17.	113	1,000,000 00	1,072,263 90		1,072,263 90	971,473 52	7.23	97.15		
	25.	112	1,000,000 00	1,064,972 36		1,064,972 36	942,453 42	6.50	94.25		
	1.	110 $\frac{1}{2}$	1,000,000 00	1,065,650 15		1,065,650 15	951,473 35	6.56	95.15	13.25	91.39
	8.	110 $\frac{1}{2}$	1,000,000 00	1,064,917 08		1,064,917 08	962,636 91	6.49	96.26		
January	15.	111 $\frac{1}{2}$	1,000,000 00	1,063,854 32		1,063,854 32	961,676 22	6.38	96.17		
	22.	110 $\frac{1}{2}$	1,000,000 00	1,065,972 75		1,065,972 75	958,177 75	6.60	95.82		
	29.	110 $\frac{1}{2}$	1,000,000 00	1,064,459 26		1,064,459 26	962,223 06	6.45	96.22		
	4.	110 $\frac{1}{2}$	1,000,000 00	1,064,473 95		1,064,473 95	961,150 29	6.45	96.11	13.05	91.53
February	11.	111 $\frac{1}{2}$	2,000,000 00	2,147,345 03		2,147,345 03	1,938,911 99	7.37	96.96		
	18.	110 $\frac{1}{2}$	1,000,000 00	1,074,257 50		1,074,257 50	967,799 55	7.43	96.78		
	25.	110 $\frac{1}{2}$	2,000,000 00	2,144,457 32		2,144,457 32	1,938,492 49	7.22	96.92		
	1.	111 $\frac{1}{2}$	1,000,000 00	1,074,651 96		1,074,651 96	971,436 80	7.46	97.14	12.85	91.72
	8.	111 $\frac{1}{2}$	2,000,000 00	2,173,985 90		2,173,985 90	1,943,227 62	8.70	97.16		

TABLE N.—Statement showing the purchases of bonds from May, 1869, to September 30, 1873—Continued.

Date of purchase.		Opening price of gold.	Principal.	Amount paid.	Currency value of interest accrued on bonds bought "flat."	Net cost.	Net cost estimated in gold.	Average rate of premium on each purchase.	Average cost in gold of each purchase.	Average rate of premium on total purchases to date.	Average cost in gold of total purchases to date.
1871.											
February	15.	1114	\$2,000,000 00	\$2,184,170 19	.....	\$2,184,170 19	\$1,963,299 05	9.21	98.16		
	21.	1114	2,000,000 00	2,191,633 24	.....	2,191,633 24	1,970,007 41	9.58	98.50	12.68	91.99
March	1.	1104	2,000,000 00	2,199,585 00	.....	2,199,585 00	1,983,842 16	9.98	99.19		
	8.	1114	2,000,000 00	2,199,570 48	.....	2,199,570 48	1,977,142 00	9.98	98.85		
	15.	1114	2,000,000 00	2,191,702 96	.....	2,191,702 96	1,967,859 00	9.58	98.39		
	22.	1104	2,000,000 00	2,188,826 83	.....	2,188,826 83	1,974,139 19	9.94	98.71		
	29.	1104	2,000,000 00	2,183,254 76	.....	2,183,254 76	1,980,276 42	9.16	99.01	12.52	92.34
April	3.	1104	216,000 00	235,807 20	.....	235,807 20	213,884 08	9.17	99.02		
	5.	1104	3,000,000 00	3,295,500 00	.....	3,295,500 00	2,985,730 46	9.85	99.52		
	12.	1104	2,000,000 00	2,197,018 24	.....	2,197,018 24	1,995,022 24	9.85	99.75		
	19.	1114	3,000,000 00	3,317,193 80	.....	3,317,193 80	2,971,730 17	10.57	99.06		
	26.	1104	2,000,000 00	2,215,181 72	.....	2,215,181 72	1,997,909 10	10.76	99.90	12.41	92.71
May	3.	1114	2,000,000 00	2,221,571 71	.....	2,221,571 71	1,999,164 64	11.08	99.96		
	10.	1114	2,000,000 00	2,223,162 54	.....	2,223,162 54	1,998,348 35	11.16	99.92		
	17.	1114	2,000,000 00	2,228,989 07	.....	2,228,989 07	1,992,392 46	11.45	99.62		
	24.	1114	2,000,000 00	2,224,133 69	.....	2,224,133 69	1,992,504 98	11.21	99.63		
	31.	1114	2,000,000 00	2,225,697 79	.....	2,225,697 79	1,989,450 54	11.28	99.47	12.35	93.04
June	7.	1124	1,000,000 00	1,115,811 40	.....	1,115,811 40	994,041 33	11.58	99.40		
	14.	1124	1,000,000 00	1,114,175 30	.....	1,114,175 30	991,479 69	11.42	99.15		
	21.	1124	1,000,000 00	1,116,587 05	.....	1,116,587 05	993,625 85	11.66	99.36		
	28.	1134	1,000,000 00	1,118,691 60	.....	1,118,691 60	988,898 65	11.87	98.89	12.34	93.16
July	5.	1134	1,000,000 00	1,132,384 49	.....	1,132,384 49	997,695 59	13.24	99.77		
	12.	1124	1,000,000 00	1,122,692 96	.....	1,122,692 96	999,059 35	12.27	99.91		
	19.	1124	385,600 00	433,278 38	.....	433,278 38	385,136 33	12.36	99.88		
	26.	1124	1,000,000 00	1,122,086 99	.....	1,122,086 99	999,632 06	12.21	99.96	12.34	93.26
August	2.	1124	162,750 00	182,407 63	.....	182,407 63	162,682 39	12.08	99.96		
	9.	112	20,100 00	22,509 99	.....	22,509 99	20,098 20	11.99	99.99		
	16.	1124	1,000,000 00	1,122,127 56	.....	1,122,127 56	999,668 21	12.21	99.97		
	23.	1124	1,000,000 00	1,121,011 54	.....	1,121,011 54	998,673 98	12.10	99.87		
	30.	1134	1,000,000 00	1,125,650 82	.....	1,125,650 82	993,952 16	12.56	99.39	12.34	93.35
September	6.	1134	1,000,000 00	1,128,864 31	.....	1,128,864 31	991,318 82	12.89	99.13		
	13.	1134	1,000,000 00	1,125,800 00	.....	1,125,800 00	988,627 88	12.58	98.86		
	20.	1144	3,000,000 00	3,375,135 99	.....	3,375,135 99	2,957,402 84	12.50	98.58		
	25.	115	3,000,000 00	3,397,836 15	.....	3,397,836 15	2,954,640 13	13.26	98.49		
	27.	1144	2,000,000 00	2,262,400 68	.....	2,262,400 68	1,975,895 78	13.12	98.79	12.36	93.59
October	4.	114	2,000,000 00	2,258,747 45	.....	2,258,747 45	1,981,357 41	12.94	99.07		
	11.	1144	4,000,000 00	4,470,310 00	.....	4,470,310 00	3,917,029 57	11.76	97.93		

	18.....	1124	4,000,000 00	4,414,343 08	4,414,343 08	3,915,160 16	10.36	97.88		
	18.....	1124	50,000 00	55,160 00	55,160 00	48,922 39	10.32	97.84		
	25.....	1114	2,000,000 00	2,217,901 51	2,217,901 51	1,986,921 84	10.89	99.35	12.31	93.82
November	1.....	112	1,000,000 00	1,113,421 29	1,113,421 29	994,126 15	11.34	99.41		
	8.....	1114	1,000,000 00	1,114,150 87	1,114,150 87	998,119 48	11.41	99.81		
	15.....	1112	21,100 00	23,452 74	23,452 74	21,081 11	11.11	99.88		
	21.....	1104	1,000,000 00	1,107,389 47	1,107,389 47	999,900 20	10.74	99.99	12.30	93.90
December	6.....	1094	517,450 00	568,325 56	568,325 56	517,247 38	9.83	99.96		
	13.....	1094	43,700 00	47,734 84	47,734 84	43,693 21	9.24	99.99		
	20.....	1084	81,000 00	88,083 15	88,083 15	80,996 00	8.74	99.99		
	27.....	1084	240,550 00	260,908 91	260,908 91	240,469 04	8.46	99.97	12.28	93.91
	1872.									
January	4.....	1094	566,200 00	617,775 00	617,775 00	566,116 84	9.11	99.99		
	18.....	109	899,750 00	978,713 38	978,713 38	897,902 18	8.78	99.80	12.27	93.95
February	1.....	1094	1,000,000 00	1,091,919 01	1,091,919 01	994,914 81	9.19	99.49		
	15.....	1104	1,000,000 00	1,092,584 13	1,092,584 13	991,006 01	9.26	99.10		
	29.....	1104	1,000,000 00	1,091,388 34	1,091,388 34	984,341 23	9.14	98.43	12.23	94.02
March	14.....	1104	1,000,000 00	1,092,821 91	1,092,821 91	992,346 80	9.28	99.23		
	28.....	1104	1,000,000 00	1,095,961 25	1,095,961 25	992,943 37	9.60	99.29	12.21	94.05
April	3.....	1094	1,000,000 00	1,097,435 25	1,097,435 25	998,803 41	9.74	99.88		
	10.....	1104	1,000,000 00	1,100,721 08	1,100,721 08	998,386 46	10.07	99.84		
	17.....	1104	2,000,000 00	2,213,295 42	2,213,295 42	1,996,207 82	10.66	99.81		
May	24.....	1114	263,850 00	294,794 93	294,794 93	263,503 85	11.73	99.87	12.18	94.15
	1.....	1124	691,650 00	776,203 34	776,203 34	691,495 18	12.22	99.98		
	8.....	1134	5,640 00	5,640 00	5,640 00	4,963 70	12.80	99.27		
	8.....	1134	4,000,000 00	4,519,795 84	4,519,795 84	3,977,818 12	12.99	99.44		
	15.....	114	3,000,000 00	3,395,826 68	3,395,826 68	2,978,795 34	13.19	99.29		
	22.....	1134	2,000,000 00	2,267,116 41	2,267,116 41	1,993,069 37	13.36	99.65		
	29.....	1134	2,000,000 00	2,274,174 67	2,274,174 67	1,997,079 84	13.71	99.85	12.22	94.38
June	5.....	1144	825,950 00	945,245 28	945,245 28	824,641 46	14.44	99.84		
	12.....	114	47,850 00	54,486 79	54,486 79	47,795 42	13.87	99.88		
	19.....	1134	921,900 00	1,047,373 04	1,047,373 04	919,756 79	13.61	99.77		
	26.....	1134	1,084,400 00	1,227,634 17	1,227,634 17	1,082,808 53	13.22	99.85	12.24	94.44
July	2.....	1134	300,850 00	342,155 19	342,155 19	300,795 77	13.73	99.98		
	10.....	1134	511,750 00	581,975 72	581,975 72	511,627 01	13.72	99.98		
	17.....	1144	1,000,000 00	1,144,063 85	1,144,063 85	999,182 40	14.41	99.92		
	24.....	1144	47,200 00	53,956 89	53,956 89	47,123 92	14.32	99.84		
	31.....	1154	1,000,000 00	1,146,459 17	1,146,459 17	995,864 64	14.65	99.59	12.26	94.49
August	7.....	1154	2,000,000 00	2,296,663 19	2,296,663 19	1,992,766 31	14.83	99.64		
	14.....	1154	7,000 00	8,038 80	8,038 80	6,975 10	14.84	99.64		
	21.....	1144	1,000,000 00	1,145,208 63	1,145,208 63	998,003 16	14.52	99.80		
	28.....	1144	34,300 00	38,996 39	38,996 39	34,132 50	13.69	99.51		
	22.....	1144	5,683 00	5,683 00	5,683 00	4,974 18	13.66	99.48		
	28.....	113	1,000,000 00	1,123,616 18	1,123,616 18	994,350 60	12.36	99.44	12.29	94.57
September	4.....	1134	1,000,000 00	1,123,204 81	1,123,204 81	992,888 23	12.32	99.29		
	11.....	113	1,000,000 00	1,112,251 60	1,112,251 60	984,293 45	11.23	98.43		
	18.....	1144	3,000,000 00	3,343,130 94	3,343,130 94	2,926,154 00	11.44	97.54		
	25.....	1134	1,000,000 00	1,120,993 75	1,120,993 75	986,573 14	12.10	98.66	12.27	94.64
October	2.....	1134	3,000,000 00	3,369,121 78	3,369,121 78	2,945,680 25	12.30	98.19		
	7.....	113	5,000,000 00	5,641,797 44	5,641,797 44	4,992,741 10	12.84	99.85		
	16.....	1124	94,100 00	106,178 24	106,178 24	94,067 11	12.84	99.97		

TABLE N.—Statement showing the purchases of bonds from May, 1869, to September 30, 1873—Continued.

Date of purchase.		Opening price of gold.	Principal.	Amount paid.	Currency value of interest accrued on bonds bought "flat."	Net cost.	Net cost estimated in gold.	Average rate of premium on each purchase.	Average cost in gold of each purchase.	Average rate of premium on total purchases to date.	Average cost in gold of total purchases to date.
1872.											
October	23.	113½	\$1,000,000 00	\$1,126,635 51	.....	\$1,126,635 51	\$995,920 89	12.66	99.59	.....	.....
	30.	112½	359,250 00	403,657 22	.....	403,657 22	339,205 54	12.36	99.99	12.29	94.79
November	6.	112½	428,400 00	478,902 16	.....	478,902 16	426,638 90	11.79	99.59	.....	.....
	13.	113½	1,000,000 00	1,126,009 23	.....	1,126,009 23	992,078 62	12.60	99.21	.....	.....
	20.	113½	2,000,000 00	2,250,861 59	.....	2,250,861 59	1,989,711 90	12.54	99.48	.....	.....
	26.	112½	489,150 00	551,216 06	.....	551,216 06	488,883 42	12.69	99.95	12.29	94.85
December	4.	112½	560,600 00	631,947 79	.....	631,947 79	560,485 84	12.73	99.98	.....	.....
	26.	111½	417,950 00	466,978 08	.....	466,978 08	417,877 48	11.73	99.98	12.29	94.86
1873.											
January	8.	111½	20,850 00	23,297 79	.....	23,297 79	20,848 14	11.74	99.99	.....	.....
	15.	112	197,600 00	221,278 24	.....	221,278 24	197,569 86	11.98	99.98	.....	.....
	22.	113½	516,400 00	584,824 36	.....	584,824 36	514,696 91	13.25	99.67	.....	.....
	29.	114	169,350 00	192,613 81	.....	192,613 81	168,959 48	13.74	99.77	12.29	94.89
February	5.	113½	518,250 00	587,510 76	.....	587,510 76	516,492 98	13.36	99.66	.....	.....
	12.	114½	1,000,000 00	1,138,246 72	.....	1,138,246 72	997,368 43	13.82	99.74	.....	.....
	19.	114½	1,000,000 00	1,137,351 75	.....	1,137,351 75	992,237 07	13.74	99.22	.....	.....
	26.	114½	1,000,000 00	1,137,509 59	.....	1,137,509 59	991,293 76	13.75	99.13	12.31	94.94
March	5.	115	1,000,000 00	1,135,731 04	.....	1,135,731 04	987,592 21	13.57	98.76	.....	.....
	12.	115½	500,000 00	567,161 07	.....	567,161 07	492,648 05	13.43	98.53	.....	.....
	19.	115½	1,000,000 00	1,133,941 25	.....	1,133,941 25	983,896 96	13.39	98.39	.....	.....
	20.	115½	3,800 00	4,332 00	.....	4,332 00	3,750 49	14.00	98.70	.....	.....
	26.	116	500,000 00	572,335 00	.....	572,335 00	493,392 25	14.47	98.68	12.32	94.97
April	9.	118	500,000 00	574,095 97	.....	574,095 97	486,522 01	14.82	97.30	.....	.....
	23.	117½	500,000 00	575,915 67	.....	575,915 67	491,186 07	15.18	98.24	12.32	94.98
May	7.	117½	500,000 00	578,944 55	.....	578,944 55	493,243 49	15.79	98.65	.....	.....
	21.	117½	500,000 00	579,840 14	.....	579,840 14	493,480 97	15.97	98.70	12.34	95.00
June	4.	118	500,000 00	581,790 70	.....	581,790 70	493,042 97	16.36	98.61	.....	.....
	18.	115½	500,000 00	578,032 20	.....	578,032 20	498,841 17	15.61	99.77	12.35	95.01
July	16.	116	297,850 00	240,737 77	.....	240,737 77	207,532 56	15.83	99.85	12.36	95.01
August	13.	115½	15,500 00	17,843 60	.....	17,843 60	15,482 51	15.12	99.89	12.36	95.01
September	17.	111½	55,850 00	61,944 08	.....	61,944 08	55,680 07	10.91	99.69	.....	.....
	20.	111½	11,708,100 00	12,963,682 93	.....	12,963,682 93	11,652,748 70	10.72	99.53	.....	.....
	20.	111½	47,000 00	52,038 40	.....	52,038 40	46,776 09	10.72	99.52	.....	.....
	20.	111½	741,150 00	817,011 04	.....	817,011 04	734,341 95	10.24	99.09	.....	.....
	24.	111½	161,000 00	178,265 73	.....	178,265 73	160,238 86	10.72	99.53	.....	.....
Total.....			323,253,800 00	363,012,332 71	\$30,848 92	362,981,483 79	307,702,207 64	.....	.....	12.27	95.19

RECAPITULATION BY LOANS.

Five-twenties of 1862	\$56,159,350 00	\$62,955,548 50	\$938 14	\$62,954,610 36	\$54,156,833 87	-----	-----	12 10	96 43
Five-twenties of March, 1864	1,119,800 00	1,307,208 39	12 48	1,307,195 91	1,029,967 67	-----	-----	16 74	91 98
Five-twenties of June, 1864	43,459,750 00	48,803,264 34	4,024 32	48,799,240 02	41,492,330 61	-----	-----	12 30	95 47
Five-twenties of 1865	35,923,350 00	40,015,286 19	53 43	40,015,232 71	34,529,031 08	-----	-----	11 39	96 12
Consols, 1865	118,965,550 00	133,457,305 57	24,983 68	133,432,321 89	113,374,317 08	-----	-----	12 18	95 30
Consols, 1867	62,831,950 00	70,963,372 67	744 92	70,962,627 75	58,668,585 27	-----	-----	12 94	93 42
Consols, 1868	4,794,050 00	5,510,347 05	91 90	5,510,255 15	4,451,142 06	-----	-----	14 94	92 83
Total	323,253,800 00	363,012,332 71	30,848 92	362,981,483 79	307,702,207 64	-----	-----	12 27	95 19

NOTE.—The bonded debt of the United States has been reduced by the amount of these bonds, which have ceased to bear interest and have been canceled and destroyed. This statement does not include the six per cent. bonds converted into fives, nor the redemption of past-due and called securities, which have also ceased to bear interest and have been canceled and destroyed. Those items marked (*) are the bonds bought with the proceeds of the interest collected on the bonds previously purchased. These "interest-purchases" were discontinued after the passage of the act of July 14, 1870, (16 Statutes, 272,) authorizing the refunding of the national debt and directing the cancellation and destruction of the bonds purchased. All bonds, whether purchased, redeemed, or received in exchange for other bonds bearing a lower rate of interest, either before or since the date of that act, have ceased to bear interest, and the annual interest-charge has been reduced by the amount of interest that would have been payable on the first two classes, and the difference in rate on the last class, but for such redemption, purchase, or exchange.

TABLE O.—Statement of the outstanding principal of the public debt of the United States, June 30, 1873.

	Length of loan.	When redeemable.	Rates of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
OLD DEBT.							
Unclaimed dividends upon debt created prior to 1800, and the principal and interest of the outstanding debt created during the war of 1812, and up to 1837.	-----	On demand....	5 and 6 per cent.	-----	-----	-----	\$57,665 00
TREASURY NOTES PRIOR TO 1846.							
The acts of October 12, 1837, (5 Statutes, 201;) May 21, 1838, (5 Statutes, 228;) March 31, 1840, (5 Statutes, 370;) February 15, 1841, (5 Statutes, 411;) January 31, 1842, (5 Statutes, 469;) August 31, 1842, (5 Statutes, 581;) and March 3, 1843, (5 Statutes, 614;) authorized the issue of Treasury notes in various amounts, and with interest at rates named therein from 1 mill to 6 per centum per annum.	1 and 2 years	1 and 2 years from date.	1 mill to 6 per cent.	Par	-----	-----	82,575 35
TREASURY NOTES OF 1846.							
The act of July 22, 1846, (9 Statutes, 39,) authorized the issue of Treasury notes in such sums as the exigencies of the Government might require; the amount outstanding at any one time not to exceed \$10,000,000, to bear interest at not exceeding 6 per centum per annum, redeemable one year from date. These notes were receivable in payment of all debts due the United States, including customs duties.	1 year.....	1 r from	6 per cent...	Par.....	\$10,000,000 00	-----	6,000 00
MEXICAN INDEMNITY.							
A proviso in the civil and diplomatic appropriation act of August 10, 1846, (9 Statutes, 94,) authorized the payment of the principal and interest of the fourth and fifth installments of the Mexican indemnities due April and July, 1844, by the issue of stock, with interest at 5 per centum, payable in five years.	5 years.....	April and July, 1849.	5 per cent...	Par.....	350,000 00	\$303,573 92	1,104 91
TREASURY NOTES OF 1847.							
The act of January 28, 1847, (9 Statutes, 118,) authorized the issue of \$23,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, or the issue of stock for any portion of the amount, with interest at 6 per centum per annum. The Treasury notes under this act were redeemable at the expiration of one or two years; and the interest was to cease at the expiration of sixty days' notice. These notes were receivable in payment of all debts due the United States, including customs duties.	1 and 2 years	After 60 days' notice.	6 per cent...	Par	23,000,000 00	-----	950 00

LOAN OF 1847.

The act of January 28, 1847, (9 Statutes, 118,) authorized the issue of \$23,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, or the issue of stock for any portion of the amount, with interest at 6 per centum per annum, re-imburseable after December 31, 1867. Section 14 authorized the conversion of Treasury notes under this or any preceding act into like stock, which accounts for the apparent overissue.

BOUNTY-LAND SCRIP.

The 9th section of February 11, 1847, (9 Statutes, 125,) authorized the issue of land-warrants to soldiers of the Mexican war, or scrip, at the option of the soldiers, to bear 6 per centum interest per annum, redeemable at the pleasure of the Government, by notice from the Treasury Department. Interest ceases July 1, 1849.

TEXAN INDEMNITY STOCK.

The act of September 9, 1850, (9 Statutes, 447,) authorized the issue of \$10,000,000 stock, with interest at 5 per centum per annum, to the State of Texas, in satisfaction of all claims against the United States arising out of the annexation of the said State. This stock was to be redeemable at the end of fourteen years.

TREASURY NOTES OF 1857.

The act of December 23, 1857, (11 Statutes, 257,) authorized the issue of \$20,000,000 in Treasury notes, \$6,000,000 with interest at not exceeding 6 per centum per annum, and the remainder with interest at the lowest rates offered by bidders, but not exceeding 6 per centum per annum. These notes were redeemable at the expiration of one year, and interest was to cease at the expiration of sixty days' notice after maturity. They were receivable in payment of all debts due the United States, including customs duties.

LOAN OF 1858.

The act of June 14, 1858, (11 Statutes, 365,) authorized a loan of \$20,000,000, with interest at not exceeding 5 per centum per annum, and redeemable any time after January 1, 1874.

LOAN OF 1860.

The act of June 22, 1860, (12 Statutes, 79,) authorized a loan of \$21,000,000, (to be used in redemption of Treasury notes,) with interest at not exceeding 6 per centum per annum, redeemable in not less than ten nor more than twenty years.

20 years	January 1, 1868.	6 per cent ...	Par	23,000,000 00	28,207,000 00	1,650 00
Indefinite ...	July 1, 1849 ...	6 per cent ...	Par	Indefinite .....	.....	3,600 00
14 years	January 1, 1865.	5 per cent ...	Par	10,000,000 00	5,000,000 00	174,000 00
1 year	60 days' notice.	5 and 5 $\frac{1}{2}$ per cent.	Par	20,000,000 00	20,000,000 00	2,000 00.
15 years	Jan. 1, 1874	5 per cent ...	Par	20,000,000 00	20,000,000 00	20,000,000 00
10 years	Jan. 1, 1871	5 per cent ...	Par	21,000,000 00	7,022,000 00	10,000 60

TABLE O.—Statement of the outstanding principal of the public debt, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF FEBRUARY, 1861, (1881s.)							
The act of February 8, 1861, (12 Statutes, 129,) authorized a loan of \$25,000,000, with interest at not exceeding 6 per centum per annum, reimbursable in not less than ten nor more than twenty years from the date of the act.	10 or 20 yrs..	Jan. 1, 1881	6 per cent ...	Par	\$25,000,000 00	\$18,415,000 00	\$18,415,000 00
TREASURY NOTES OF 1861.							
The act of March 2, 1861, (12 Statutes, 178,) authorized a loan of \$10,000,000, with interest at not exceeding 6 per centum per annum, redeemable on three months' notice after July 1, 1871, and payable July 1, 1881. If proposals for the loan were not satisfactory, authority was given to issue the whole amount in Treasury notes, with interest at not exceeding 6 per centum per annum. The same act gave authority to substitute Treasury notes for the whole or any part of loans authorized at the time of the passage of this act. These notes were to be received in payment of all debts due the United States, including customs duties, and were redeemable at any time within two years from the date of the act.	2 years.....	2 years after date. 60 days after date.	6 per cent ...	Par	{ 22,468,100 00 12,896,350 00 }	{ 35,364,450 00 }	3,150 00
	60 days.....						
OREGON WAR DEBT.							
The act of March 2, 1861, (12 Statutes, 198,) appropriated \$2,800,000 for the payment of expenses incurred by the Territories of Washington and Oregon in the suppression of Indian hostilities in the years 1855 and 1856. Section 4 of the act authorized the payment of these claims in bonds redeemable in twenty years, with interest at 6 per centum per annum.	20 years.....	July 1, 1881	6 per cent ...	Par	2,800,000 00	1,090,850 00	945,000 00
LOAN OF JULY AND AUGUST, 1861, (1881s.)							
The act of July 17, 1861, (12 Statutes, 259,) authorized the issue of \$250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861, (12 Statutes, 313,) authorized the issue of bonds, with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7-30 notes issued under the act of July 17, 1861. None of such bonds were to be issued for a sum less than \$500, and the whole amount of them was not to exceed the whole amount of 7-30 notes issued under the above act of July 17. The amount issued in exchange for 7-30s was \$139,321,200.	20 years.....	July 1, 1881	6 per cent ...	Par	250,000 000 00	{ 50,000,000 00 139,321,200 00 }	{ 189,321,350 00 }
OLD DEMAND NOTES.							
The act of July 17, 1861, (12 Statutes, 259,) authorized the issue of \$50,000,000 Treasury notes, not bearing interest, of a less denomination	.....	On demand...	None	Par	60,000,000 00	60,000,000 00	79,967 50

than fifty dollars and not less than ten dollars, and payable on demand by the assistant treasurers at Philadelphia, New York, or Boston. The act of August 5, 1861, (12 Statutes, 313,) authorized the issue of these notes in denominations of five dollars; it also added the assistant treasurer at Saint Louis and the designated depository at Cincinnati to the places where these notes were made payable. The act of February 12, 1862, (12 Statutes, 338,) increased the amount of demand notes authorized \$10,000,000.

SEVEN-THIRTIES OF 1861.

The act of July 17, 1861, (12 Statutes, 259,) authorized a loan of \$250,000,000, part of which was to be in Treasury notes, with interest at 7 3-10 per centum per annum, payable three years after date.

FIVE-TWENTIES OF 1862.

The act of February 25, 1862, (12 Statutes, 345,) authorized a loan of \$500,000,000 for the purpose of funding the Treasury notes and floating debt of the United States, and the issue of bonds therefor, with interest at 6 per centum per annum. These bonds were redeemable after five and payable twenty years from date. The act of March 3, 1864, (13 Statutes, 13,) authorized an additional issue of \$11,000,000 of bonds to persons who subscribed for the loan on or before January 21, 1864. The act of January 28, 1865, (13 Statutes, 425,) authorized an additional issue of \$4,000,000 of these bonds and their sale in the United States or Europe.

LEGAL-TENDER NOTES.

The act of February 25, 1862, (12 Statutes, 345,) authorized the issue of \$150,000,000 United States notes, not bearing interest, payable to bearer at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, \$50,000,000 to be in lieu of demand notes authorized by the act of July 17, 1861; these notes to be a legal tender. The act of July 11, 1862, (12 Statutes, 532,) authorized an additional issue of \$150,000,000 United States Treasury notes, of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than \$35,000,000 of a lower denomination than five dollars; these notes to be a legal tender. The act of March 3, 1863, (12 Statutes, 710,) authorized an additional issue of \$150,000,000 United States notes, payable to bearer, of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender. The same act limited the time at which Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of \$100,000,000 authorized by the resolution of January 17, 1863, (12 Statutes, 822.)

3 years.....	August 19 and October 1, 1864.	7 3-10 per ct.	Par	140,094,750 00	140,094,750 00	19,350 00
5 or 20 years.	May 1, 1867....	6 percent....	Par	515,000,000 00	514,771,600 00	263,625,600 00
.....	On demand....	None	Par	450,000,000 00	915,420,031 00	356,000,000 00

TABLE O.—Statement of the outstanding principal of the public debt, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
TEMPORARY LOAN.							
The act of February 25, 1862, (12 Statutes, 346,) authorized temporary loan deposits of \$25,000,000, for not less than thirty days, with interest at 5 per centum per annum, payable after ten days' notice. The act of March 17, 1862, (12 Statutes, 370,) authorized the increase of temporary loan deposits to \$50,000,000. The act of July 11, 1862, (12 Statutes, 532,) authorized a further increase of temporary loan deposits to \$100,000,000. The act of June 30, 1864, (13 Statutes, 218,) authorized a further increase of temporary loan deposits to not exceeding \$150,000,000, and an increase of the rate of interest to not exceeding 6 per centum per annum, or a decrease of the rate of interest on ten days' notice, as the public interest might require.	Not less than 30 days.	After 10 days' notice.	4, 5, and 6 per cent.	Par	\$150,000,000 00	.....	\$78,560 00
CERTIFICATES OF INDEBTEDNESS.							
The act of March 1, 1862, (12 Statutes, 352,) authorized the issue of certificates of indebtedness to public creditors who might elect to receive them, to bear interest at the rate of 6 per centum per annum, and payable one year from date, or earlier, at the option of the Government. The act of May 17, 1862, (12 Statutes, 370,) authorized the issue of these certificates in payment of disbursing officers' checks. The act of March 3, 1863, (12 Statutes, 710,) made the interest payable in lawful money.	1 year	1 year after date.	6 per cent.	Par	No limit.	\$561,733,241 65	5,000 00
FRACTIONAL CURRENCY.							
The act of July 17, 1862, (12 Statutes, 592,) authorized the use of postal and other stamps as currency, and made them receivable, in payment of all dues to the United States less than five dollars. The fourth section of the act of March 3, 1863, (12 Statutes, 711,) authorized the issue of fractional notes in lieu of postal and other stamps and postal currency; made them exchangeable in sums not less than three dollars for United States notes, and receivable for postage and revenue stamps, and in payment of dues to the United States, except duties on imports, less than five dollars; and limited the amount to \$50,000,000. The fifth section of the act of June 30, 1864, (13 Statutes, 220,) authorized an issue of \$50,000,000 in fractional currency, and provided that the whole amount of these notes, outstanding at any one time, should not exceed this sum.	.....	On presentation.	None	Par	50,000,000 00	223,625,663 45	44,799,365 44
LOAN OF 1863.							
The act of March 3, 1863, (12 Statutes, 709,) authorized a loan of \$900,000,000, and the issue of bonds, with interest at not exceeding six per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864, (13	17 years	July 1, 1881	6 per cent.	Average premium of 4.13.	75,000,000 00	75,000,000 00	75,000,000 00

Statutes, 219,) repeals so much of the preceding act as limits the authority thereunder to the current fiscal year, and also repeals the authority altogether except as relates to \$75,000,000 of bonds already advertised for.

ONE-YEAR NOTES OF 1863.

The act of March 3, 1863, (12 Statutes, 710,) authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding six per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.

1 year.....	1 year after date.	5 per cent ...	Par	400,000,000 00	44,520,000 00	84,655.00
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TWO-YEAR NOTES OF 1863.

The act of March 3, 1863, (12 Statutes, 710,) authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding six per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.

2 years.....	2 years after date.	5 per cent ...	Par	400,000,000 00	166,480,000 00	57,450 00
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COIN-CERTIFICATES.

The fifth section of the act of March 3, 1863, (12 Statutes 711,) authorized the deposit of gold coin and bullion with the Treasurer or any assistant treasurer, in sums not less than \$20, and the issue of certificates therefor in denominations the same as United States notes; also authorized the issue of these certificates in payment of interest on the public debt. It limits the amount of them to not more than 20 per centum of the amount of coin and bullion in the Treasury, and directs their receipt in payment for duties on imports.

-----	On demand....	None.....	Par	Indefinite	562,776,400 00	39,460,000 00
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COMPOUND-INTEREST NOTES.

The act of March 3, 1863, (12 Statutes, 709,) authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding six per centum per annum, in lawful money, payable not more than three years from date, and to be a legal tender for their face value. The act of June 30, 1864, (13 Statutes, 218,) authorized the issue of \$200,000,000 Treasury notes, of any denomination not less than \$10, payable not more than three years from date, or redeemable at any time after three years, with interest at not exceeding seven and three-tenths per centum, payable in lawful money at maturity, and made them a legal tender for their face to the same extent as United States notes; \$177,045,770 of the amount issued was in redemption of 5 per cent. notes.

3 years.....	June 10, 1867, & May 15, 1868.	6 per cent., compound.	Par	400,000,000 00	266,595,440 00	479,400 00
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TEN-FORTIES OF 1864.

The act of March 3, 1864, (13 Statutes, 13,) authorized the issue of \$200,000,000 bonds, at not exceeding six per centum per annum, redeemable after five and payable not more than forty years from date, in coin.

10 or 40 years.	March 1, 1874..	5 per cent ...	Par to 7 per c't. prem.	200,000,000 00	196,117,300 00	194,567 300 00
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TABLE O.—Statement of the outstanding principal of the public debt, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
FIVE-TWENTIES OF MARCH, 1864.							
The act of March 3, 1864, (13 Statutes, 13,) authorized the issue of \$200,000,000 bonds, at not exceeding six per centum per annum, redeemable after five and payable not more than forty years from date, in coin.	5 or 20 years.	Nov. 1, 1869 ...	6 per cent ...	Par .....	.....	\$3,882,500 00	\$2,291,700 00
FIVE-TWENTIES OF JUNE, 1864.							
The act of June 30, 1864, (13 Statutes, 218,) authorized a loan of \$400,000,000, and the issue therefor of bonds redeemable not less than five nor more than thirty (or forty, if deemed expedient) years from date, with interest at not exceeding 6 per centum per annum, payable semi-annually in coin.	5 or 20 years.	Nov. 1, 1869 ...	6 per cent ...	Par	\$400,000,000 00	125,561,300 00	66,519,500 00
SEVEN-THIRTIES OF 1864 AND 1865.							
The act of June 30, 1864, (13 Statutes, 218,) authorized the issue of \$200,000,000 Treasury notes, of not less than \$10 each, payable at not more than three years from date, or redeemable at any time after three years, with interest at not exceeding 7 3-10 per centum per annum. The act of March 3, 1865, (13 Statutes, 468,) authorized a loan of \$600,000,000, and the issue therefor of bonds or Treasury notes. The notes to be of denominations not less than \$50, with interest in lawful money at not more than 7 3-10 per centum per annum.	3 years....	{ Aug. 15, 1867. June 15, 1868. July 15, 1868. }	7 3-10 per ct.	Par	800,000,000 00	829,992 500 00	274,100 00
NAVY PENSION FUND.							
The act of July 1, 1864, (13 Statutes, 414,) authorized the Secretary of the Navy to invest in registered securities of the United States so much of the Navy pension fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868, (15 Statutes, 170,) makes the interest on this fund 3 per centum per annum in lawful money, and confines its use to the payment of naval pensions exclusively.	Indefinite....	.....	3 per cent ...	Par	Indefinite.....	14,000,000 00	14,000,000 00
FIVE-TWENTIES OF 1865.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$600,000,000 of bonds or Treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue, or after any period not less than five years; interest payable semi-annually at not exceeding 6 per centum per annum when in coin, or 7 3-10 per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-	5 or 20 years.	Nov. 1, 1870...	6 per cent ...	Par	203,327,250 00	203,327,250 00	155,467,450 00

bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.

CONSOLS OF 1865.

The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$600,000,000 of bonds or Treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue, or after any period not less than five years, interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7 3-10 per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.

CONSOLS OF 1867.

The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$600,000,000 of bonds or Treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue, or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7 3-10 per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligation of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.

CONSOLS OF 1868.

The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$600,000,000 of bonds or Treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from the date of issue, or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum, when in coin or 7 3-10 per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12,

5 or 20 years.	July 1, 1870...	6 per cent...	Par	332,998,950 00	332,998,950 00	206,861,500 00
5 or 20 years.	July 1, 1872...	6 per cent...	Par	379,602,350 00	379,616,050 00	315,014,550 00
5 or 20 years.	July 1, 1873...	6 per cent...	Par	42,539,350 00	42,539,350 00	38,335,500 00

TABLE O.—Statement of the outstanding principal of the public debt, &c.—Continued.

	Length of loan.	When redeem- able.	Rate of in- terest.	Price at which sold.	Amount author- ized.	Amount issued.	Amount out- standing.
1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligation of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.							
THREE PER CENT. CERTIFICATES.							
The act of March 3, 1867, (14 Statutes, 558,) authorized the issue of \$50,000,000 in temporary loan certificates of deposit, with interest at 3 per centum per annum, payable in lawful money on demand, to be used in redemption of compound-interest notes. The act of July 25, 1868, (15 Statutes, 183,) authorized \$25,000,000 additional of these certificates for the sole purpose of redeeming compound-interest notes.	Indefinite ...	On demand....	3 per cent ...	Par	\$75,000,000 00	\$85,150,000 00	\$30,000 00
CERTIFICATES OF INDEBTEDNESS OF 1870.							
The act of July 8, 1870, (16 Statutes, 197,) authorized the issue of certificates of indebtedness, payable five years after date, with interest at 4 per centum per annum, payable semi-annually, principal and interest, in lawful money, to be hereafter appropriated and provided for by Congress. These certificates were issued, one-third to the State of Maine, and two-thirds to the State of Massachusetts, both for the use and benefit of the European and North American Railway Company, and were in full adjustment and payment of any and all claims of said States or railway company for moneys expended (or interest thereon) by the State of Massachusetts on account of the war of 1812-15.	5 years.....	Sept. 1, 1875 ..	4 per cent ...	Par	678,362 41	678,362 41	678,000 00
FUNDED LOAN OF 1881.							
The act of July 14, 1870, (16 Statutes, 272,) authorizes the issue of \$200,000,000 at 5 per centum, \$300,000,000 at 4½ per centum, and \$1,000,000,000 at 4 per centum, principal and interest payable in coin of the present standard value, at the pleasure of the United States Government after ten years, for the 5 per cents; after fifteen years, for the 4½ per cents; and after thirty years, for the 4 per cents; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made	10 years.....	May 1, 1881.....	5 per cent ...	Par	500,000,000 00	200,000,000 00	200,000,000 00

in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. The act of January 20, 1871, (16 Statutes, 399,) increases the amount of 5 per cents to \$500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.

CERTIFICATES OF DEPOSIT.

The act of June 8, 1872, (17 Statutes, 336,) authorizes the deposit of United States notes without interest by banking associations in sums not less than \$10,000, and the issue of certificates therefor in denominations of not less than \$5,000; which certificates shall be payable on demand in United States notes, at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the settlement of clearing-house balances at the places where the deposits therefor were made, and that the United States notes for which such certificates were issued, or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.

Indefinite ...	On demand....	None.....	Par	No limit.....	57,160,000 00	31,730,000 00
						2,234,482,993 20

TABLE P.—Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific Railway companies, under the acts of July 1, 1862, (12 Statutes, 492,) and July 2, 1864, (13 Statutes, 359.)

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific Railway companies.
On July 1, 1865:								
Central Pacific	\$1,258,000 00		\$37,740 00	\$37,740 00				\$37,740 00
Kansas Pacific								
Union Pacific								
Central Branch Union Pacific								
Western Pacific								
Sioux City and Pacific								
	1,258,000 00		37,740 00	37,740 00				37,740 00
On January 1, 1866:								
Central Pacific	2,362,000 00	\$37,740 00	55,056 83	92,796 83				92,796 83
Kansas Pacific	640,000 00		6,417 53	6,417 53				6,417 53
Union Pacific								
Central Branch Union Pacific								
Western Pacific								
Sioux City and Pacific								
	3,002,000 00	37,740 00	61,474 36	99,214 36				99,214 36
On July 1, 1866:								
Central Pacific	3,002,000 00	92,796 83	83,169 03	175,965 86				175,965 86
Kansas Pacific	1,360,000 00	6,417 53	33,026 56	39,444 09				39,444 09
Union Pacific	1,680,000 00		19,917 09	19,917 09				19,917 09
Central Branch Union Pacific								
Western Pacific								
Sioux City and Pacific								
	6,042,000 00	99,214 36	136,112 68	235,327 04				235,327 04
On January 1, 1867:								
Central Pacific	3,962,000 00	175,965 86	111,837 51	287,803 37				287,803 37
Kansas Pacific	2,080,000 00	39,444 09	55,186 84	94,630 93				94,630 93
Union Pacific	4,320,000 00	19,917 09	97,755 65	117,672 74				117,672 74
Central Branch Union Pacific	640,000 00		10,099 74	10,099 74				10,099 74

Western Pacific							
Sioux City and Pacific							
	11,002,000 00	235,327 04	274,879 74	510,206 78			510,206 78
On July 1, 1867:							
Central Pacific	4,602,000 00	287,803 37	136,534 50	424,337 87	\$22,849 07	\$401,488 80	401,488 80
Kansas Pacific	3,360,000 00	94,630 93	78,654 29	173,285 22	27,414 40	145,840 82	145,840 82
Union Pacific	5,520,000 00	117,672 74	147,826 87	265,499 61		265,499 61	265,499 61
Central Branch Union Pacific	960,000 00	10,099 74	22,408 75	32,508 49		32,508 49	32,508 49
Western Pacific	320,000 00		8,206 03	8,206 03		8,206 03	8,206 03
Sioux City and Pacific							
	14,762,000 00	510,206 78	393,630 44	903,837 22	50,293 47	853,543 75	853,543 75
On January 1, 1868:							
Central Pacific	6,074,000 00	424,337 87	145,613 83	569,951 70	29,899 07	540,052 63	540,052 63
Kansas Pacific	4,880,000 00	173,285 22	122,580 26	295,865 48	148,935 26	146,930 22	146,930 22
Union Pacific	8,160,000 00	265,499 61	210,562 28	476,061 89	249,191 98	226,869 91	226,869 91
Central Branch Union Pacific	1,280,000 00	32,508 49	30,325 50	62,833 99		62,833 99	62,833 99
Western Pacific	320,000 00	8,206 03	9,600 00	17,806 03		17,806 03	17,806 03
Sioux City and Pacific							
	20,714,000 00	903,837 22	518,681 87	1,422,519 09	428,026 31	994,492 78	994,492 78
On July 1, 1868:							
Central Pacific	7,020,000 00	569,951 70	185,641 16	755,592 86	36,949 07	718,643 79	718,643 79
Kansas Pacific	6,080,000 00	295,865 48	163,258 16	461,123 64	266,367 71	194,755 93	194,755 93
Union Pacific	12,957,000 00	476,061 89	388,593 86	764,655 75	524,853 03	243,802 72	243,802 72
Central Branch Union Pacific	1,600,000 00	62,833 99	46,974 27	109,808 26		109,808 26	109,808 26
Western Pacific	1,320,000 00	17,806 03	9,600 00	27,406 03		27,406 03	27,406 03
Sioux City and Pacific	1,112,000 00		19,603 76	19,603 76		19,603 76	19,603 76
	29,089,000 00	1,422,519 09	715,671 21	2,138,190 30	828,169 81	1,314,020 49	1,314,020 49
On January 1, 1869:							
Central Pacific	16,684,000 00	755,592 86	347,193 73	1,102,786 59	46,158 10	1,056,628 49	1,056,628 49
Kansas Pacific	6,303,000 00	461,123 64	184,599 45	645,723 09	368,406 97	277,316 12	277,316 12
Union Pacific	24,078,000 00	764,655 75	549,109 77	1,313,765 52	719,214 87	594,550 65	594,550 65
Central Branch Union Pacific	1,600,000 00	109,808 26	48,000 00	157,808 26		157,808 26	157,808 26
Western Pacific	320,000 00	27,406 03	9,600 00	37,006 03		37,006 03	37,006 03
Sioux City and Pacific	1,112,000 00	19,603 76	33,360 00	52,963 76	16 27	52,947 49	52,947 49
	50,097,000 00	2,138,190 30	1,171,562 95	3,310,053 25	1,133,796 21	2,176,257 04	2,176,257 04

TABLE P.—Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific Railway companies, &c.—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date as per preceding statement.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific Railway companies.
On July 1, 1869:								
Central Pacific.....	\$22,769,000 00	\$1,102,786 59	\$616,429 59	\$1,719,216 18	\$72,666 99	\$1,646,549 19	.....	\$1,646,549 19
Kansas Pacific.....	6,303,000 00	645,723 09	189,090 00	834,813 09	546,569 10	288,243 99	.....	288,243 99
Union Pacific.....	25,998,000 00	1,313,765 52	768,104 37	2,081,869 89	906,446 11	1,175,423 78	.....	1,175,423 78
Central Branch Union Pacific.....	1,600,000 00	157,808 26	48,000 00	205,808 26	3,490 79	202,317 47	.....	202,317 47
Western Pacific.....	320,000 00	37,006 03	9,600 00	46,606 03	.....	46,606 03	.....	46,606 03
Sioux City and Pacific.....	1,628,320 00	52,963 76	43,514 93	96,508 69	16 27	96,492 42	.....	96,492 42
	58,638,320 00	3,310,053 25	1,674,768 89	4,984,822 14	1,529,189 26	3,455,632 88	.....	3,455,632 88
On January 1, 1870:								
Central Pacific.....	25,881,000 00	1,719,216 18	772,528 08	2,491,744 26	116,765 86	2,374,978 40	.....	2,374,978 40
Kansas Pacific.....	6,303,000 00	834,813 09	189,090 00	1,023,903 09	631,224 99	392,678 10	.....	392,678 10
Union Pacific.....	27,075,000 00	2,081,869 89	809,859 96	2,891,729 85	1,107,427 54	1,784,302 31	.....	1,784,302 31
Central Branch Union Pacific.....	1,600,000 00	205,808 26	48,000 00	253,808 26	5,361 92	248,506 34	.....	248,506 34
Western Pacific.....	1,648,000 00	46,606 03	26,682 73	73,288 76	.....	73,288 76	.....	73,288 76
Sioux City and Pacific.....	1,628,320 00	96,508 69	48,849 60	145,358 29	369 40	144,988 89	.....	144,988 89
	64,135,320 00	4,984,822 14	1,895,010 37	6,879,832 51	1,861,089 71	5,018,742 80	.....	5,018,742 80
On July 1, 1870:								
Central Pacific.....	25,881,000 00	2,491,744 26	770,023 58	3,261,767 84	164,054 17	3,097,713 67	\$155,730 40	3,253,444 07
Kansas Pacific.....	6,303,000 00	1,023,903 09	189,090 00	1,212,993 09	684,359 12	528,633 97	28,717 58	557,351 55
Union Pacific.....	27,075,000 00	2,891,729 85	821,641 20	3,713,371 05	1,289,576 87	67,767 69	2,423,794 18	2,491,561 87
Central Branch Union Pacific.....	1,600,000 00	253,808 26	48,000 00	301,808 26	7,401 92	294,406 34	17,857 43	312,263 77
Western Pacific.....	1,970,000 00	73,288 76	57,908 60	131,197 36	.....	131,197 36	4,274 71	135,472 07
Sioux City and Pacific.....	1,628,320 00	145,358 29	48,849 60	194,207 89	396 08	193,811 81	5,154 20	198,966 01
	64,457,320 00	6,879,832 51	1,935,512 98	8,815,345 49	2,145,788 16	6,669,557 33	279,502 01	6,949,059 34
On January 1, 1871:								
Central Pacific.....	25,881,000 00	3,261,767 84	776,430 00	4,038,197 84	241,638 70	3,796,559 14	326,995 81	4,123,554 95
Kansas Pacific.....	6,303,000 00	1,212,993 09	189,090 00	1,402,083 09	768,148 66	633,934 43	56,879 25	690,813 68
Union Pacific.....	27,236,512 00	3,713,371 05	817,095 36	4,530,466 41	1,434,952 33	3,095,514 08	194,389 56	3,289,903 64
Central Branch Union Pacific.....	1,600,000 00	301,808 26	48,000 00	349,808 26	7,401 92	342,406 34	35,410 83	377,817 17

Western Pacific.....	1,970,000 00	131,197 36	59,100 00	190,297 36	8,281 25	182,016 11	10,598 09	192,614 20
Sioux City and Pacific.....	1,628,320 00	194,207 89	48,849 60	243,057 49	396 08	242,661 41	15,762 43	258,423 84
	64,618,832 00	8,815,345 49	1,938,564 96	10,753,910 45	2,460,818 94	8,293,091 51	640,035 97	8,933,127 48
On July 1, 1871:								
Central Pacific.....	25,881,000 00	4,038,197 84	776,430 00	4,814,627 84	343,266 90	4,471,360 94	449,753 57	4,921,114 51
Kansas Pacific.....	6,303,000 00	1,402,083 09	189,090 00	1,591,173 09	857,330 93	733,842 16	76,932 82	810,774 98
Union Pacific.....	27,236,512 00	4,530,466 41	817,095 36	5,347,561 77	1,755,303 15	3,592,258 62	289,874 27	3,882,132 89
Central Branch Union Pacific.....	1,600,000 00	349,808 26	48,000 00	397,808 26	9,276 92	388,531 34	46,725 32	435,256 66
Western Pacific.....	1,970,000 00	190,297 36	59,100 00	249,397 36	8,281 25	241,116 11	16,376 52	257,492 63
Sioux City and Pacific.....	1,628,320 00	243,057 49	48,849 60	291,907 09	401 88	291,505 21	23,515 13	315,020 34
	64,618,832 00	10,753,910 45	1,938,564 96	12,692,475 41	2,973,861 03	9,718,614 38	903,177 63	10,621,792 01
On January 1, 1872:								
Central Pacific.....	25,881,000 00	4,814,627 84	776,430 00	5,591,057 84	432,556 33	5,168,501 51	595,968 12	5,764,469 63
Kansas Pacific.....	6,303,000 00	1,591,173 09	189,090 00	1,780,263 09	937,829 30	852,433 79	100,272 17	952,705 96
Union Pacific.....	27,236,512 00	5,347,561 77	817,095 36	6,164,657 13	1,964,850 08	4,199,807 05	402,499 22	4,602,236 27
Central Branch Union Pacific.....	1,600,000 00	397,808 26	48,000 00	445,808 26	9,276 92	436,531 34	59,783 02	496,314 36
Western Pacific.....	1,970,000 00	249,397 36	59,100 00	308,497 36	9,350 25	299,147 11	24,078 92	323,226 03
Sioux City and Pacific.....	1,628,320 00	291,907 09	48,849 60	340,756 69	401 88	340,354 81	32,965 74	373,320 55
	64,618,832 00	12,692,475 41	1,938,564 96	14,631,040 37	3,334,264 76	11,296,775 61	1,215,497 19	12,512,272 80
On July 1, 1872:								
Central Pacific.....	25,885,120 00	5,591,057 84	777,318 23	6,368,376 07	527,025 39	5,841,350 68	766,898 68	6,606,249 36
Kansas Pacific.....	6,303,000 00	1,780,263 09	189,090 00	1,969,353 09	973,904 69	995,448 40	128,262 25	1,123,710 65
Union Pacific.....	27,236,512 00	6,164,657 13	817,095 36	6,981,752 49	2,181,989 43	4,799,763 06	537,973 22	5,337,736 28
Central Branch Union Pacific.....	1,600,000 00	445,808 26	48,000 00	493,808 26	15,839 42	477,968 84	74,538 53	552,507 37
Western Pacific.....	1,970,560 00	308,497 36	59,181 98	367,679 34	9,350 25	358,329 09	33,775 70	392,104 79
Sioux City and Pacific.....	1,628,320 00	340,756 69	48,849 60	389,606 29	825 60	388,780 69	44,165 12	432,945 81
	64,623,512 00	14,631,040 37	1,939,535 17	16,570,575 54	3,708,934 78	12,861,640 76	1,585,613 50	14,447,254 26
On January 1, 1873:								
Central Pacific.....	25,885,120 00	6,368,376 07	776,553 60	7,144,929 67	614,057 06	6,530,872 61	963,723 26	7,494,595 87
Kansas Pacific.....	6,303,000 00	1,969,353 09	189,090 00	2,158,443 09	1,067,179 03	1,091,264 06	160,631 78	1,251,895 84
Union Pacific.....	27,236,512 00	6,981,752 49	817,095 36	7,798,847 85	2,296,875 90	5,501,971 95	696,737 82	6,198,709 77
Central Branch Union Pacific.....	1,600,000 00	493,808 26	48,000 00	541,808 26	17,714 42	524,093 84	91,093 42	615,187 26
Western Pacific.....	1,970,560 00	367,679 34	59,116 80	426,796 14	9,350 25	417,445 89	45,538 84	462,984 73
Sioux City and Pacific.....	1,628,320 00	389,606 29	48,849 60	438,455 89	825 69	437,630 20	57,153 49	494,783 69
	64,623,512 00	16,570,575 54	1,938,705 36	18,509,280 90	4,006,002 35	14,503,278 55	2,014,878 61	16,518,157 16

TABLE P.—Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific Railway Companies, &c.—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayments of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific Railway Companies.
On July 1, 1873:								
Central Pacific.....	\$25,885,120 00	\$7,144,929 67	\$776,553 60	\$7,921,483 27	\$725,037 15	\$7,196,446 12	\$1,186,138 37	\$8,382,584 49
Kansas Pacific.....	6,303,000 00	2,158,443 09	189,090 00	2,347,533 09	1,082,195 36	1,265,337 73	197,874 38	1,463,212 11
Union Pacific.....	27,236,512 00	7,798,847 85	817,095 36	8,615,943 21	3,383,019 67	6,232,923 54	881,268 16	7,114,191 70
Central Branch Union Pacific.....	1,600,000 00	541,808 26	48,000 00	589,808 26	18,651 92	571,156 34	109,529 94	680,686 28
Western Pacific.....	1,970,560 00	426,796 14	59,116 80	485,912 94	9,367 00	476,545 94	59,428 02	535,973 96
Sioux City and Pacific.....	1,628,320 00	438,455 89	48,849 60	487,305 49	4,869 72	482,435 77	71,947 61	554,383 38
	64,623,512 00	18,509,280 90	1,938,705 36	20,447,986 26	4,223,140 82	16,224,845 44	2,506,186 48	18,731,031 92

TABLE Q.—Returns, by award of the United States Court of Claims, of proceeds of property seized as captured or abandoned under the act of March 12, 1863, paid from July 1, 1872, to June 30, 1873.

Date.	To whom paid.	Amount.
1872.		
July 2	Dominick O. Grady's executors, John Quinlan <i>et al.</i>	\$68,268 60
3	Asher Ayres.....	34,604 08
5	William W. Worthington.....	42,004 83
8	Daniel L. Ferguson.....	15,343 88
10	Melvin B. Wilbur.....	1,098 63
	Eldo F. Torck.....	1,278 91
	William and Robert McIntyre.....	4,230 15
	Simon Queyrouze's administrator.....	14,592 00
	William H. Greene.....	10,549 15
11	James Cantwell.....	10,131 87
	George W. Anderson.....	5,863 78
	Alexander Abrams.....	1,490 13
	Daniel H. Baldwin.....	19,252 18
	William Hunter.....	3,311 40
	Theodore B. Marshall and George S. Marshall.....	19,907 88
	Levi De Witt and Richard Morgan.....	11,358 93
	James K. Reilly.....	9,934 20
	James J. Waring.....	2,483 55
17	William Lightfoot and David Flanders.....	13,411 17
19	Henry C. Freeman's administrator.....	55,134 81
	Esadore Cohn.....	5,775 00
	James W. and Harvey W. Lathrop.....	8,795 67
	Samuel F. O'Neil.....	2,980 26
	John Stevenson.....	1,821 27
	E. E. Simpson <i>et al.</i> , administrators of John A. Simpson.....	12,630 42
	Ezekiel E. Simpson.....	28,380 13
20	Erastus Henry.....	5,504 02
22	John C. Schreiner & Sons.....	7,119 51
23	Herman Parker's administratrix.....	5,276 80
24	Elio Coté, for use of J. C. Martin <i>et al.</i>	9,871 91
26	Desiré Godet.....	5,760 00
27	Lawrence de Givé.....	2,255 30
Aug. 1	Andrew Low.....	450,580 19
	Henry A. Richmond's administratrix and Samuel Wilmot.....	18,493 46
	Edward Padelford's executors.....	12,323 73
	Chandler H. Smith.....	25,166 64
	Albert Johnson's executrix, for use of Martin Tally.....	421 96
	Adolph B. Weslow.....	5,463 81
5	Anthony Fernandez.....	19,537 26
7	Edwin Parsons and George Parsons.....	17,219 28
	Edward Padelford's executors <i>et al.</i>	25,585 75
	Michel Castille.....	18,240 00
8	Julius Witkowski.....	92,547 00
10	Edwin M. Price.....	68,712 93
12	William B. Adams.....	21,396 02
	Abraham Becker.....	42,652 37
	Luke Christie.....	4,470 39
	John R. Wilder.....	15,227 00
	Lovell & Lattimore.....	5,296 42
	William Lattimore.....	662 28
	Edward Lovell.....	6,439 29
	Aaron Wilbur's executor.....	16,888 14
	Alfred Austell.....	12,385 88
	Alexander Oldham.....	7,000 00
	Herman Bulwinkle.....	8,218 03
13	Henry and Isaac Meinhard.....	10,148 85
	Simon Witkowski.....	19,537 26
14	William Lindon.....	1,729 97
17	Ralph Meldrim.....	2,566 33
1873.		
Feb. 17	John S. Daniel's administratrix.....	67,258 23
19	Hibernia Armstrong.....	16,780 00
April 26	Hugh Carlisle and George S. Henderson.....	43,232 00
May 14	James C. Terry, survivor of Terry & Carnes.....	32,460 39
15	Henry Cobia's executors.....	107,126 63
	Octavus Cohen.....	10,784 75
21	Samuel Meinhard, Isaac M. Frank, and Abraham Epstein.....	24,380 47
24	Ake Henry.....	12,345 75
29	William Markham.....	5,891 99
June 2	Isaac Rosenheim.....	14,201 73
	Antoine Caire, for use of Thomas C. Payan.....	36,096 00
6	Virginia Sheftall.....	4,172 22
	John S. Rogers.....	7,889 85
	John A. Douglass.....	6,136 55
	John M. Cooper.....	6,570 38
	William H. Hunter and John Gammel.....	3,506 60
	William W., and Nelly K. Gordon.....	3,013 27
	John and Margaret Richards.....	1,970 21

TABLE Q.—Returns, by award of the United States Court of Claims, &c.—Continued.

Date.	To whom paid.	Amount.
1873.		
June 6	Henry D. Headman	\$695 37
	William H. Starke	44,938 77
	Jacob Stern	1,390 74
	Karl M. Oppenheimer	3,782 95
	Stern & Oppenheimer	4,909 24
	Edwin Bates	10,687 06
11	Horatio N. Spencer	4,545 81
	Robert Hunter	1,824 62
	Rufus C. Barkley	5,327 03
	Charles Deignan	912 31
	Stephen S. Boone	1,928 63
12	Aaron Champion	7,013 20
	George H. Linstedt	2,085 28
	Lowell T. Whitcomb	2,549 69
	James Reed, for use of Benoni G. Carpenter	8,415 84
23	John J. Gardner	9,408 00
	Zenon J. Broussard	15,744 00
24	Jules Perrodin	64,512 00
27	David W. Davis	631 65
	Augustus W. Eckel	781 98
	George J. Huthmacher	1,433 63
28	Cornelius Donato	960 00
	James Snipes	65 16
	Thaddeus Kelley's administrator	4,170 56
	Total	1,960,180 94

TABLE R.—*Awards of the United States Court of Claims of proceeds of property seized as captured or abandoned under the act of March 12, 1863, decreed but not paid during the fiscal year ended June 30, 1873.*

Date of decree.	Name of claimant.	Amount awarded.
Feb. 10, 1873	John M. Powell	\$1,994 77
March 3, 1873	Michael Slattery	320 55
March 31, 1873	Thomas W. Keya's administrators	1,172 97
	Abraham B. Matthews	16,130 34
	Samuel G. Cabell	20,513 61
	Mary Hunter, executrix of James Hunter	4,375 00
	John L. Hardee, executor of Noble A. Hardee	103,856 86
April 14, 1873	Thomas and Catharine McDermott	525 99
April 21, 1873	Emma P. Sykes	3,352 36
	Jean M. Lapeyre	9,955 66
May 5, 1873	Charles Wilson <i>et al</i>	4,032 59
May 19, 1873	Henry D. Weed and George Cornwell	249,437 18
	William M. Wilson	9,625 00
	Alfred L. Tyler	88,892 31
	Dwight Lathrop	5,610 56
	Carl William Heinsuis	40,747 83
	Edward W. Marshall, John N. Beach, and Sidney Root	31,033 41
	Andrew J. Miller	29,553 42
May 26, 1873	William J. Poitevent	1,631 27
	William Battersby	87,013 67
	William Battersby and Thomas S. Metcalf's executor	487,242 07
	William Battersby and Octavus Cohen	7,880 86
	William Battersby and Andrew Low	3,940 43
	Charles Green	155,554 89
June 2, 1873	William W. Cones	92,598 40
	Abraham A. Solomons	4,733 97
	William J. Jenkins, executor of Eliza Hans Chaplin	9,432 12
	William J. Hill	18,769 50
	Oakley H. Byrum	4,405 87
	John McMahon, administrator of James Cody	4,558 58
	Henry Skipwith, executor of Eliza Hardesty	27,339 56
	Samuel Houston	2,225 47
	Gazaway B. Lamar	579,343 51
	Lucy C. Murphy	6,523 00
	Freeman Burr	6,336 00
	The Home Insurance Company	35,529 58
	The Southern Insurance and Trust Company	27,176 15
	John F. Pargoud	15,266 81
	Martin Tally	878 72
	Frederick A. Kinch, administrator of John Scudder	9,503 39
	Daniel O'Connor, for the use of Joseph B. Stewart	2,317 90
	John L. Villalonga	90,389 89
	Henry Brigham <i>et al</i>	876 65
	Samuel C. McPherson's executrix	7,680 00
	Leon Lippman, survivor of M. and L. Lippman	4,025 00
	Matilda Johnson	15,195 52
	James Sheppard	42,908 32
	Howell W. Wright	1,820 10
	Edward P. Scott, executor of Isaac Scott	9,029 49
	Edward P. Scott, executor of Isaac Scott	18,234 32
	Edward P. Scott, executor of Isaac Scott	62,242 15
June 4, 1873	James N. Cartwright	14,193 00
	J. Wesley Vick	1,356 10
	Clarissa Ashford, executrix of James P. Ashford	23,589 43
	Charles Hill	37,695 95
	Warren R. Dent	17,923 90
	Augustus P. Wetter, trustee of Margaret Telfair	8,941 83
	Matthew Malsch	8,218 80
	Brittain M. Odum	6,392 40
	John E. Moncure	6,638 11
	J. A. Martin, administrator of James B. Johnson	34,813 70
	R. A. Rutherford and N. S. Rector	4,109 40
	A. B. Christian, administrator of J. B. Christian	7,685 75
	Total	2,635,096 94

REPORT OF COMMISSIONER OF INTERNAL REVENUE.

REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, November 7, 1873.

SIR: I have the honor to transmit herewith the tabular statements made up from the accounts of this Office, which the Secretary of the Treasury is required to lay before Congress, as follows:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States, for the fiscal year ended June 30, 1873.

Table B, showing the number and value of internal revenue stamps ordered monthly by the Commissioner, the receipts from the sale of stamps, and the commissions allowed on the same; also the number and value of stamps for special taxes, tobacco, cigars, snuff, distilled spirits, and fermented liquors, issued monthly to collectors during the fiscal year ended June 30, 1873.

Table C, showing the territorial distribution of internal revenue from various sources in the United States for the fiscal years ended June 30, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, and 1873.

Table D, showing the aggregate receipts from each collection district, State, and Territory, for the fiscal years ended June 30, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, and 1873.

Table E, showing the total collections from each specific source of revenue for the fiscal years ended June 30, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, and 1873.

Table F, showing the ratio of receipts from specific sources to the aggregate of all collections for the fiscal years ended June 30, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, and 1873.

Table G, an abstract of reports of district attorneys concerning suits and prosecutions under the internal revenue laws, during the fiscal year ended June 30, 1873.

Table H, an abstract of seizures of property for violation of internal revenue laws during the fiscal year ended June 30, 1873.

The aggregate receipts from all sources, exclusive of the direct tax upon lands and the duty upon the capital, circulation, and deposits of national banks, for the fiscal year ended June 30, 1873, were \$114,075,456.08. This amount includes sums refunded and allowed on drawbacks.

The amount of drawback allowed during the last fiscal year was as follows:

On spirits.....	\$33,700 20
On tobacco.....	1,959 30
On general merchandise.....	16,686 81
Total.....	52,346 31

The amount of tax abated on spirits destroyed under act of May 27, 1872, was \$27,855.

There were refunded during the last fiscal year for taxes illegally assessed and collected \$618,667.77.

SPIRITS.

The following statement shows the receipts from the several sources relating to distilled spirits for the fiscal years ended June 30, 1872 and 1873, together with the increase and decrease from each source :

Sources.	Receipts for fiscal year 1872.	Receipts for fiscal year 1873.	Increase.	Decrease.
Spirits distilled from apples, peaches, or grapes	\$544, 848 83	\$2, 014, 645 60	\$1, 469, 796 77	.....
Spirits distilled from materials other than apples, peaches, or grapes	32, 572, 940 16	41, 116, 419 18	8, 543, 479 02	.....
Wine made in imitation of champagne.	20 00	3 531 90	3, 511 90	.....
Rectifiers	*319, 504 20	371, 456 72	51, 952 52	.....
Dealers, retail liquor	4, 028, 604 93	5, 016, 904 10	988, 299 17	.....
Dealers, wholesale liquor	*727, 651 92	781, 663 82	54, 011 90	.....
Manufacturers of stills	1, 391 66	1, 393 26	1 60	.....
Stills or worms manufactured	4, 260 00	3, 280 00	.....	\$980 00
Stamps for distilled spirits intended for export	.....	7, 081 50	7, 081 50	.....
Stamps, distillery warehouse	290, 264 00	148, 418 80	.....	141, 845 20
Stamps, rectifiers'	367, 424 00	186, 100 60	.....	181, 323 40
Stamps, wholesale liquor dealers'	139, 602 73	73, 767 00	.....	65, 835 73
Excess of gaugers' fees	4, 118 95	520 85	.....	3, 598 10
Articles and occupations relating to spir- its formerly taxed but now exempt	*10, 474, 884 96	2, 374, 188 45	.....	8, 100, 696 51
Total	49, 475, 516 36	52, 099, 371 78	11, 118, 134 38	8, 494, 278 96

Aggregate increase, \$2,623,855.42.

* This amount, \$10,474,884.96, includes \$636,200.71 tax on rectifiers producing in excess of 200 barrels per year; \$1,337,911.71 on sales of liquors in excess of \$25,000 (including other merchandise) per annum; \$2,010,986.53, per diem tax on distilleries, and \$6,489,786.01 distillers' special and barrel tax, all of which taxes were included in the report for last year on page VII under their appropriate headings, but which taxes were repealed by act of June 6, 1872, and are now therefore presented in one amount.

The increase in the receipts from the gallon tax on distilled spirits was \$10,013,276; and from the special tax of rectifiers and dealers in liquor, \$1,094,264; making a total increase from these sources of over \$11,000,000. The tax on distilled spirits was raised from 50 to 70 cents per gallon August 1, 1872. To this fact is due the large increase in the receipts from this source. The large increase in the receipts from special taxes is doubtless owing in great part to the earlier and more thorough collection of special taxes since the introduction of the present system of paying them by stamps. A part of this \$11,000,000 increase was, however, offset by the loss of nearly \$400,000 during the last year by the reduction of the value of stamps for spirits, other than tax-paid stamps, from 25 cents to 10 cents each, under act of June 6, 1872; and by the further loss of a little over \$8,000,000 by the repeal, under the same act, of certain taxes relating to spirits, leaving a balance of a little more than two and a half millions as the increase in the receipts from all sources relating to spirits.

PRODUCTION OF SPIRITS DURING FISCAL YEAR ENDED JUNE 30, 1873.

	Taxable gallons.
Total production from materials other than fruit	63, 236, 567
Total production from fruit	2, 914, 800
Total	71, 151, 367

The following tabular statement shows the distribution of distilleries in the various States and Territories:

Statement showing the number of distilleries registered and operated during the fiscal year ended June 30, 1873.

States and Territories.	Grain.		Molasses.		Fruit.		Total number registered.	Total number operated.
	No. registered.	No. operated.	No. registered.	No. operated.	No. registered.	No. operated.		
Alabama.....	3	1			74	57	77	58
Arkansas.....					21	12	21	12
California.....	8	6			231	194	239	200
Connecticut.....	5	5			125	125	130	130
Delaware.....					77	77	77	77
Florida.....	1	1					1	1
Georgia.....	3	3			646	629	649	632
Idaho.....	2	2					2	2
Illinois.....	43	43			84	80	127	123
Indiana.....	28	28			157	148	185	176
Iowa.....	4	4			14	14	18	18
Kansas.....	7	2					7	2
Kentucky.....	178	163			714	706	892	869
Louisiana.....	4	4			16	1	20	5
Maine.....			1	1			1	1
Maryland.....	8	8			118	95	126	103
Massachusetts.....	2	2	7	7	54	32	63	41
Michigan.....	2	2					2	2
Minnesota.....								
Mississippi.....					7	7	7	7
Missouri.....	24	20			205	185	229	205
Montana.....	1	1					1	1
Nebraska.....	1	1					1	1
Nevada.....								
New Hampshire.....			1	1	2	2	3	3
New Jersey.....	2	2			200	189	202	191
New Mexico.....					5	5	5	5
New York.....	14	13	1	1	121	116	136	130
North Carolina.....	39	33			1,699	1,696	1,738	1,729
Ohio.....	61	51			70	69	131	120
Oregon.....					3	3	3	3
Pennsylvania.....	87	78	2	2	129	115	218	195
Rhode Island.....			1	1			1	1
South Carolina.....					142	138	142	138
Tennessee.....	48	40			666	657	714	697
Texas.....	2				25	21	27	21
Utah.....								
Vermont.....					10	10	10	10
Virginia.....	21	20			1,424	1,401	1,445	1,421
Washington.....	2				1	1	3	1
West Virginia.....	1	1			284	162	285	163
Wisconsin.....	10	9			1	1	11	10
Total.....	611	543	13	13	7,325	6,948	7,949	7,504

From the above table it appears that during the last fiscal year 7,325 fruit distilleries were registered, and 6,948 operated; and that of the distilleries other than fruit, 624 were registered, and 556 operated.

The following statement shows the number of grain and molasses distilleries in operation at the beginning of each month during the fiscal year ended June 30, 1873:

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity.
	Grain.	Molasses.	Bushels.	Gallons.	Gallons.	Spirits.	
July.....	158	8	58,813	209,596	11,209	9,567	210,163
August.....	144	7	41,037	136,921	11,323	9,624	146,545
September.....	159	10	49,988	174,536	15,613	13,270	187,806
October.....	196	10	61,928	214,960	15,896	13,510	228,470
November.....	227	9	71,922	243,481	15,132	12,862	262,343
December.....	260	9	73,234	229,832	11,605	9,866	239,698
January.....	301	10	77,465	268,197	12,261	10,422	278,619
February.....	352	10	78,503	271,824	14,390	12,291	284,115
March.....	378	9	74,535	255,045	13,631	11,585	267,230
April.....	402	9	71,514	241,604	9,877	8,395	249,999
May.....	309	10	53,652	181,860	10,959	9,324	191,184
June.....	301	10	58,607	203,110	11,304	9,109	212,219

	Gallons.	Gallons.
Quantity of distilled spirits in bond July 1, 1872, at 50 cents.....		10,103,392
Quantity of distilled spirits produced during the year ended June 30, 1873, at 50 cents.....	5,359,013	
Quantity of distilled spirits produced during the year ended June 30, 1873, at 70 cents.....	62,877,554	
		68,236,567
Quantity of distilled spirits withdrawn on payment of tax, at 50 cents.....	14,885,340	
Quantity of distilled spirits withdrawn on payment of tax, at 70 cents.....	43,086,073	
		62,971,413
Quantity of distilled spirits exported, at 70 cents.....		625,944
Quantity allowed by special credits, at 50 cents.....		45,664
Quantity of distilled spirits withdrawn for scientific purposes, at 70 cents.....		2,865
Quantity on which the tax has been abated under the act of May 27, 1872, at 50 cents.....		43,925
Quantity remaining in bond July 1, 1873, at 50 cents.....	487,476	
Quantity remaining in bond July 1, 1873, at 70 cents.....	14,162,672	
		14,650,148
1,732,686 gallons of the quantity reported as remaining in bond have been removed on export bonds and proofs of lading, not yet presented, so that the quantity actually in warehouse is.....		12,917,462
Quantity removed for export during the year, including the quantity accounted for.....		2,358,630

The tax collected on spirits withdrawn from warehouse during the fiscal year 1872 was \$32,457,235.50. The tax collected on spirits withdrawn from warehouse during the fiscal year 1873 was \$41,102,921.10. The tax on spirits withdrawn for export during the fiscal year 1873 was \$1,651,041. If the tax had been collected on spirits withdrawn for export during the fiscal year 1873, as was the case during the fiscal year 1872, the receipts for the fiscal year 1873 would have been increased \$1,651,041; thus swelling the receipts from spirits withdrawn from bond for the fiscal year 1873 to \$42,753,962.10.

A comparative statement, therefore, of the receipts on account of all spirits withdrawn from bond for the two years, under like circumstances, would show an increase of \$10,296,726.60, or over 31 per cent., in the receipts of the fiscal year 1873 over those for the preceding fiscal year.

The act of June 6, 1872, authorizing the withdrawal of spirits from distillery warehouse for export, without payment of the tax, has been in operation since the 1st of August, 1872, under the regulations of this Office approved by the Secretary of the Treasury:

Number of rectifiers in business July 1, 1873.....	1,347
Number of distillery warehouses in existence July 1, 1872.....	385
Number of distillery warehouses in existence July 1, 1873.....	581
Number of distillery store keepers in assignment July 1, 1873.....	624
Number of distillery store keepers in commission July 1, 1873.....	1,105

IMITATION WINES.

The tax received on imitation wines during the year ended June 30, 1873, was \$3,531.90.

FERMENTED LIQUORS.

The tax received on fermented liquors, at \$1 per barrel, for the years 1872 and 1873 was \$8,009,969.72 and \$8,910,823.83 respectively.

The number of brewers engaged in the manufacture of fermented liquors during the fiscal year ended June 30, 1873, was 3,554, distributed as follows: Alabama, 5; Arizona, 15; Arkansas, 1; California, 201; Colorado, 44; Connecticut, 31; District of Columbia, 18; Delaware, 3; Dakota, 5; Florida, 3; Georgia, 7; Idaho, 15; Illinois, 210; Indiana, 158; Iowa, 174; Kansas, 55; Kentucky, 53; Louisiana, 17; Maine, 8; Maryland, 74; Massachusetts, 49; Michigan, 202; Minnesota, 132; Mississippi, 3; Missouri, 130; Montana, 31; Nebraska, 23; Nevada, 41; New Hampshire, 5; New Jersey, 81; New Mexico, 8; New York, 481; North Carolina, 2; Ohio, 296; Oregon, 34; Pennsylvania, 500; Rhode Island, 6; South Carolina, 4; Tennessee, 7; Texas, 50; Utah, 29; Vermont, 2; Virginia, 10; Washington Territory, 15; West Virginia, 21; Wisconsin, 280; Wyoming, 15.

The number of breweries reported for 1872 was 3,421.

The increase in the receipts of the last over the preceding year will be seen to be, in number of breweries 133, in aggregate of tax paid \$900,854.11, and average per brewery of \$165.86.

But this comparison does not afford a full and fair exhibit of the increased productiveness of the country in this branch of our manufactures, or of the increased efficiency of the improved means employed by this Office for securing the tax imposed thereon.

The number of breweries given for the year ended June 30, 1873, comprise all the tax-paying breweries, which had been in operation for any portion of that year. This is true, also, of the number given for the year 1872. But within the fiscal year ended June 30, 1873, in portions of the country the sale of fermented liquors was prohibited by State enactments, and numbers of breweries were thus cut short, by other than business causes, of the time within the year during which they would otherwise have continued to operate, and the production of those continuing to manufacture in the States referred to has been materially lessened.

TOBACCO.

The total receipts from tobacco for the fiscal year ended June 30, 1873, were \$34,386,303.09. Compared with the total receipts for the fiscal year ended June 30, 1872, the following results are shown:

Year ended June 30, 1873, tobacco manufactured, of all descriptions, taxed at 20 cents per pound.....	\$22, 217, 127 93
Snuff, taxed at 32 cents per pound	1, 082, 048 60
Tobacco, &c., taxed at 32 cents per pound, old collections.....	94, 270 22
Tobacco, &c., taxed at 16 cents per pound, old collections.....	4, 411 47
	\$23, 397, 858 22
Year ended June 30, 1872, tobacco manufactured, snuff, &c., taxed at 32 cents per pound.....	18, 674, 569 26
Tobacco, smoking, &c., taxed at 16 cents per pound....	5, 896, 206 33
	24, 570, 775 59
Showing a decrease of collections on manufactured tobacco of all descriptions of.....	1, 172, 917 37

Year ended June 30, 1873, cigars, cheroots, and cigarettes.....	\$8,940,391 48
Year ended June 30, 1872, cigars, cheroots, and cigarettes.....	7,566,156 86
Showing an increase on cigars, &c., of.....	1,374,234 62
Year ended June 30, 1873, received from sale of export stamps, at 25 cents.....	\$175 00
Export stamps, at 10 cents.....	5,419 60
	\$5,594 60
Year ended June 30, 1872, received from sale of export stamps.....	53,576 25
Decrease from sale of export stamps.....	47,981 65
Year ended June 30, 1873, received from dealers in leaf tobacco.....	\$118,517 74
Year ended June 30, 1872, received from dealers in leaf tobacco.....	260,487 62
Decreased collections from dealers in leaf tobacco.....	141,969 88
Year ended June 30, 1873, received from dealers in manufactured tobacco, &c.....	\$1,663,552 02
Year ended June 30, 1872, received from dealers in manufactured tobacco, &c.....	1,102,357 89
Increased collections from dealers in manufactured tobacco, &c.....	561,194 13
Year ended June 30, 1873, received from special taxes of tobacco and cigar manufacturers.....	\$165,091 27
Year ended June 30, 1872, received from special taxes of tobacco and cigar manufacturers.....	182,816 31
Decreased collections from special taxes of tobacco and cigar manufacturers.....	17,725 04
Year ended June 30, 1873, collected from special taxes of peddlers of tobacco, under the act of June 6, 1872.....	\$50,694 96
Year ended June 30, 1873, collected from sales of cigars, leaf and manufactured tobacco, and upon the penal sum of bonds of tobacco manufacturers, taxes which had accrued prior to June 30, 1872.....	\$44,602 80

Giving a grand total as above of \$34,386,303.09, and showing an increase in the total receipts from the manufacture and sale of tobacco, snuff, and cigars, in all their forms, over the receipts from the same sources for the preceding fiscal year, of \$650,132.57.

PRODUCTION OF MANUFACTURED TOBACCO.

The quantity of tobacco represented by the collection of taxes, as above, during the year ended June 30, 1873, is as follows:

	Pounds.
Tobacco of all descriptions, taxed at 20 cents per pound.....	111,085,640
Snuff, taxed at 32 cents per pound.....	3,381,402
Tobacco, taxed at 32 cents per pound.....	294,594
Tobacco, taxed at 16 cents per pound.....	27,572
Tobacco, &c., exported directly from manufactories.....	8,177,107.
Total in pounds.....	122,966,315
Deducting the quantity stored in bonded warehouses June 30, 1872, and withdrawn during the year on payment of tax, together with the quantity on which taxes were collected which had accrued prior to July 1, 1872, to the amount of.....	6,525,381
And we have a balance of.....	116,440,934

pounds as the actual product of the year, so far as such products have been reported to this Office, and showing an increase over the annual production reported for the preceding fiscal year of 9,180,979 pounds.

The number of cigars, cheroots, &c., on which taxes were collected during the fiscal year ended June 30, 1873, was 1,807,034,646, showing an excess over the number reported for the preceding fiscal year of 279,328,674.

The act of June 6, 1872, established a uniform rate of tax on all descriptions of chewing and smoking tobacco of 20 cents per pound, instead of the previous rates of 16 and 32 cents per pound, leaving the rate of tax on snuff at 32 cents per pound, as provided by the act of July 20, 1868. This was an average reduction of $22\frac{1}{3}$ per cent. upon the rates at which the taxes for the previous fiscal year had been collected. But, notwithstanding this large reduction in the average rate of tax, the decrease of collections under the new rate of 20 cents per pound on all descriptions of tobacco, both chewing and smoking, is only a small fraction over 4 per cent., or, more exactly, $4\frac{1}{7}$ per cent. During the fiscal year ended June 30, 1873, the unprecedented quantity of 114,789,208 pounds of tobacco in its various manufactured forms reached taxation, being a quantity in excess of the preceding fiscal year of 19,579,889 pounds.

A part of this increase is owing to increased consumption, which undoubtedly keeps pace with the annual increase of population. A part may be due to the fact that after the closing out of the bonded warehouses a portion of the surplus stock which previously had been stored in them, awaiting a demand for consumption before the tax was paid, was during the last year placed upon the market, tax paid in anticipation of its demand. But by far the greater portion of this increase, in my opinion, to an amount not less than 15,000,000 pounds, is directly due to the fact that the act of June 6, 1872, which went into operation at the beginning of the last fiscal year, imposed a heavier tax on the sale of leaf tobacco, where such sales were made to persons who purchased leaf tobacco for direct consumption in an unmanufactured state thus requiring the consumer to pay about the same amount of tax to the Government on the tobacco he consumed, whether in the manufactured or unmanufactured form. As between the two classes of tobacco, the tax being equal, or nearly so, the consumer does not hesitate to give the preference, in almost every case, to the manufactured article.

As shown by the figures given, the result of this legislation has been to increase largely the returns of manufactured tobacco, thus showing that the business of the manufacturers has been also largely increased. It has at the same time freed them from an unjust and an unequal competition with dealers in unmanufactured tobacco. It has enabled the Government to make a large reduction in the rate of tax, ($22\frac{1}{3}$ per cent.,) thereby cheapening the article to general consumers, while at the same time no material reduction has been made in the revenue derived directly from chewing and smoking tobacco.

Equally favorable have been the results upon the legitimate cigar trade of the additional provisions relating to leaf tobacco. They have been alike protective to the interests both of the Government and the honest cigar manufacturers. Under the present law none but legally authorized cigar manufacturers can purchase leaf tobacco to be made into cigars. The leaf dealer who shall sell leaf tobacco to an unauthorized manufacturer or maker of cigars, to be illicitly worked up without the payment of the Government tax, which was largely practiced prior to the present stringent enactments on that subject, renders himself liable to a special tax of \$500, in addition to penalties. It is estimated that not less than \$500,000 of the increased collections upon cigars during the last

fiscal year are due directly to the practical operation of these provisions on that branch of the tobacco business, and to that extent has the legitimate cigar trade, as well as the Government, been benefited.

EXPORTATION OF MANUFACTURED TOBACCO.

Apprehensions were entertained by parties favoring the continuance of the former system of export bonded warehouses, that there would be a large falling off in the quantity of manufactured tobacco shipped to foreign countries under the present system. These predictions, however, have not been verified by the actual results, which show, that notwithstanding some considerable time was required fully to inaugurate the change, and to familiarize shippers with all the details of the law and regulations under which such shipments are now made, instead of there being any falling off, there was an actual increase of some 544,064 pounds of exported tobacco during the last fiscal year.

The reports made to this Office of such shipments show the following results:

	Pounds.
Year ended June 30, 1873, exported of tobacco in warehouses, June 30, 1872	1,932,937.75
Exported directly from manufactories	8,177,107.75
Total exports for the year	10,110,045.50
Year ended June 30, 1872	9,565,981.00
Showing an increase of	544,064.50

It has been the aim of this Office to render every facility in its power to the exporters of manufactured tobacco, and to that end it has endeavored to make the rules and regulations governing such exportations no more exacting than the safety of the revenue should require, and to reduce the expenses of exporters on account of export stamps, inspection fees, &c., to the minimum sum that the efficiency of the service would allow, in order to promote as much as possible this branch of our foreign trade.

UNIFORM TAX.

The consolidation of the different rates of tax on different classes of chewing tobacco has seemed to realize in practice all that the friends of this measure predicted of good results. No branch of the business seems to have experienced any inconvenience, or suffered any diminution in the amount of business formerly done under a graded tax, in consequence of such uniform tax. Not only has there been a large increase generally in the production and sale of manufactured tobacco, but it is believed that this increased business has been done with a reasonable amount of profit to the manufacturer. The law in its present operation is thought to act equally and impartially. Its requirements have become better understood. There has been a more general acquiescence in these requirements during the last fiscal year than ever before. There have been fewer violations of law and regulations, fewer seizures, and fewer prosecutions reported.

Abstract of cases compromised.

The whole number of cases compromised, as provided under section 102, act of July 20, 1868, during the fiscal year ended June 30, 1873, was 492.

Amount of tax accepted.....	\$182,376 10
Assessed penalty fixed by law.....	1,872 56
Specific penalty in lieu of fines, penalties, and forfeitures.....	77,921 33
Total amount received by compromises.....	262,169 99

Abstracts of reports of district attorneys for the fiscal year 1873.

SUITS COMMENCED.

Number of criminal actions.....	2,315
Number of civil actions <i>in personam</i>	631
Number of actions <i>in rem</i>	271
Whole number commenced.....	3,217

SUITS DECIDED IN FAVOR OF UNITED STATES.

Number of criminal actions.....	950
Number of civil actions <i>in personam</i>	378
Number of actions <i>in rem</i>	316
Total number of suits decided in favor of United States.....	1,644

SUITS DECIDED AGAINST THE UNITED STATES.

Number of criminal actions.....	411
Number of civil actions <i>in personam</i>	34
Number of actions <i>in rem</i>	50
Total number of suits decided against the United States.....	495

SUITS SETTLED OR DISMISSED.

Number of criminal actions.....	1,315
Number of civil actions <i>in personam</i>	125
Number of actions <i>in rem</i>	116
Total number of suits settled or dismissed.....	1,556

SUITS PENDING JULY 1, 1873.

Number of criminal actions.....	3,930
Number of civil actions <i>in personam</i>	1,221
Number of actions <i>in rem</i>	474
Total number of suits pending July 1, 1873.....	5,625

Amount of judgments recovered by United States in suits in criminal actions.....	\$154,296 20
Amount of judgments recovered by United States in suits in civil actions <i>in personam</i>	1,476,346 23
Amount collected on judgments and paid into court in suits in criminal actions.....	38,493 97
Amount collected on judgments and paid into court in suits in civil actions <i>in personam</i>	291,514 81
Amount collected on judgments and paid into court in actions <i>in rem</i> or proceeds of forfeiture.....	73,953 45

Abstract of seizures.

Seizures of property for violation of internal revenue law during the fiscal year ended June 30, 1873, were as follows:

45,531 gallons of distilled spirits, valued at.....	\$58,231 95
702 barrels of fermented liquors, valued at.....	3,486 87
210 pounds of snuff, valued at.....	16 50
41,835 pounds of tobacco, valued at.....	18,853 95
796,069 cigars, valued at.....	15,029 55
Miscellaneous property, valued at.....	193,587 50

Total value of seizures..... 289,206 32

The following table shows the receipts from all sources other than

spirits and tobacco for the last two fiscal years, with the increase and decrease from each source:

Sources.	Receipts fiscal year 1872.	Receipts fiscal year 1873.	Increase.	Decrease.
FERMENTED LIQUORS.				
Fermented liquors, tax of \$1 per barrel on	\$8,009,969 72	\$8,910,823 83	\$900,854 11	
Brewers' special tax	248,528 74	304,650 21	56,121 47	
Dealers in malt liquors		109,463 80	109,463 80	
Total	8,258,498 46	9,324,937 84	1,066,439 38	
BANKS AND BANKERS.				
Bank deposits	3,643,272 19	3,009,302 79		\$633,969 40
Bank capital	976,092 13	736,950 05		239,142 08
Bank circulation	8,864 82	24,778 62	15,913 80	
Total	4,628,229 14	3,771,031 46	15,913 80	873,111 48
Adhesive stamps	16,177,320 60	7,702,376 85		8,474,943 75
Penalties	442,205 12	461,653 06	19,447 94	
Articles and occupations formerly taxed but now exempt	19,053,006 53	6,329,782 00		12,723,224 53

The decrease in receipts from banks and bankers and adhesive stamps is due to legislation approved June 6, 1872. The class entitled "Articles and occupations formerly taxed but now exempt," includes certain taxes on old lists repealed prior to June 6, 1872, with the tax on income and gas. The aggregate receipts for the last fiscal year exceeded my estimate by \$4,075,456.08.

It is estimated that the total receipts for the current fiscal year will be \$100,000,000. This estimate will of course be affected somewhat by the continuance, or otherwise, of the present financial embarrassment. It is not thought that any material loss will ensue from the amounts of taxes received from the personal consumption of spirits or tobacco should the financial trouble continue; but a loss would undoubtedly be felt in the amount of spirits used chemically and in the mechanic arts.

SCHEDULE C.

The correspondence of this Office during the past year developed the fact that a contrariety of opinion and practice existed among the officers and tax-payers in relation to taxable articles under Schedule C. To secure uniformity of practice and, as far as possible, the proper collections from that source of revenue, a pamphlet containing the various rulings of this Office from 1863 to 1873 in regard to stamp duties on medicines and cosmetics was issued to the local officers, with instructions to place a copy in the hands of every dealer and druggist. The awakened attention thus secured already gives evidence of a healthy effect, and cannot fail to materially increase the revenue from that source should it remain unrepealed.

THE NEW SYSTEM.

The act of December 24, 1872, provided for the abolition of the offices of assessor and assistant assessor on or before the 30th day of June, 1873. Immediately upon the passage of the act, preparations were begun in the Office for this radical change. Regulations had to be revised and reprinted and general instructions prepared as to the method to be pursued in closing up the assessing offices and turning over their effects either to the Commissioner or the collectors. To avoid embarrassment from failures to transfer the offices, which would

probably occur in some instances if the change was delayed until the last day (July 1) under the act, it was determined to make it, as far as practicable, on the 20th day of May. On that date a large proportion of the assessing offices were finally closed, and their papers and property turned over, a part to this Office and a part to the collectors. The assessment lists, by virtue of which, since, the organization of the internal revenue system in 1862, the vast sums collected were authorized, and by which all refunding claims, either by Congress or the Commissioner, are tested, were shipped by express to this Office, and required over one thousand large boxes to contain them. The lists have been carefully sorted and filed for the future daily use which is demanded of them. Under the full and explicit instructions prepared and distributed by this Office the change was quietly and systematically made. The outgoing officers, with scarcely an exception, laid off their official garments gracefully, commending the simplicity and economy of the incoming system. The few districts that were not ready at that date, through accident or otherwise, were prepared for the change by the 30th of June, 1873, and the first day of the current fiscal year found the old system gone and the new in operation. Two hundred and twenty-eight assessors, 240 clerks, and 1,040 assistant assessors were thus finally discharged from the service at a large annual saving to the national Treasury, as shown below.

The law which abolished the office of assessor, authorized and required the Commissioner to make the various inquiries, determinations, and assessments of taxes which had been made by these officers; accordingly such monthly assessment lists are now so made up, and transmitted to the collectors of the various districts. It was soon found that the receipts of collectors, for their lists, reached this Office earlier than when prepared by the local assessing officers. This is doubtless largely due to the fact that all these assessments are prepared at one point, and by the same hands, thus avoiding the delays and controversies referred to in the report of last year, incident to the varied "interpretations of two or three hundred unassociated minds." The receipts of special taxes (licenses) show particularly the beneficial effects of the changes wrought by the new law.

The collections from spirits and tobacco have been hereinbefore treated at large under their respective heads.

In the report of this Office made last year, in which the new system was proposed, it was asserted that a large saving per annum, in expenses, might be expected if the system was adopted. The following figures will show its annual saving in comparison with the old system which it supplanted, and the plan (act of June 6, 1872) of reducing to eighty districts, which was repealed before it had been inaugurated:

The appropriations for assessing and collecting the internal revenue for the fiscal year ended June 30, 1873, were, (including \$1,500,000 for salaries and expenses of gaugers and store keepers).....	\$6, 200, 000
Appropriations for the fiscal year 1874, (including \$1,500,000 for salaries and expenses of gaugers and store keepers).....	4, 600, 000
Difference.....	1, 600, 000

The estimate for the fiscal year 1874, based on the reduction to eighty districts, was \$5,662,827, or \$537,173 less than the appropriation for the fiscal year 1873.

The plan adopted in lieu of the eighty-district plan, to wit, abolishing the offices of assessors and assistant-assessors, reduced the expenses \$1,062,827 lower than the estimated reduction under the eighty-district plan, and \$1,600,000 lower than the appropriation for 1873, under the old system.

The estimates for the fiscal year 1875 show a further reduction of \$9,458, or \$1,609,458 less than the appropriation for the fiscal year 1873, and \$1,072,285 less than the estimate for 1874, based on the eighty-district plan.

It was thought at first that an additional clerical force would be needed in this Office in view of the increased labor under the act of December 24, 1872, but diligence and an enthusiastic application to their new duties on the part of the existing clerical forces have obviated such supposed necessity. For a considerable part of the past summer a number of the clerks were employed several hours each day after the regular business hours in executing and adjusting the new system. This gratuitous labor was cheerfully performed, and is deserving of special commendation.

SALARIES.

The change under the law dispensing with assessors and assistant assessors made a re-organization of the collecting forces necessary, and required a small average increase of allowance for collecting expenses. The assessing had cost more than the collecting in about the proportion of three to two. To make the saving anticipated under the new system, and at the same time to insure a sufficient force to superintend and collect the revenue of the country, it was concluded to regulate the expenses, as a general thing, by the following rule: aggregate the entire expense of assessing and collecting in the respective districts for the past year under the old plan, divide that by two, and allow the result respectively to each district. This gives a slight average increase to the collectors for expenses to compensate them for the additional labor and responsibility, and yet makes sure the large saving heretofore noticed. It is very desirable that Congress should fix definitely the pay of the leading local officers—collectors. Under the present system, special and controlling allowances have to be made in all cases, the districts arranging themselves into two classes, each of which requires allowance, but for contrary reasons: First, when the collections are small and the salary and commissions are not large enough to personally compensate the collector, and at the same time afford him sufficient means to employ a proper subordinate force. Second, when the collections are so large that, with the maximum salary (\$4,500) allowed the collector, there would be more realized, in addition to his personal salary, than would be proper to be expended on subordinates. In the first class we give additional aid to secure the due enforcement of the law. In the second we withhold certain amounts to prevent the lavish and unnecessary expenditure of money.

It will at once be seen that this is a most delicate responsibility. It involves the measuring of men's services, which is always embarrassing, and urges a conflict between this department and its chief subordinates on the most tender point, next to character—that of moneyed interest. On the one hand, the subordinate officer is apt to think that he has been unfairly dealt with, while, on the other, the controlling officer is fearful that he may have been too free with that portion of the public purse intrusted to him.

It is urgently desired that Congress should fix by law the exact compensation of collectors, and the following schedule, based upon collections, is respectfully submitted as one that would fairly compensate them:

Collectors collecting not over \$50,000 per annum, salary	\$2,500
Collectors collecting over \$50,000 and not exceeding \$250,000, salary	3,000
Collectors collecting over \$250,000 and not exceeding \$500,000, salary	3,500

Collectors collecting over \$500,000 and not exceeding \$750,000, salary.....	\$4,000
Collectors collecting over \$750,000 and not exceeding \$1,000,000, salary.....	4,500
Collectors collecting over \$1,000,000, salary.....	5,000

Starting with a sum (\$2,500) none too large, it would seem, for one who gives a bond ranging from \$50,000 to \$100,000, and who is responsible in the matter of due diligence for all the taxes of his district, as well as the honesty of his subordinates, and concluding with an amount (\$5,000) strikingly small for the annual care, as is the case in a number of instances, of six or seven millions of the public money, it is hoped that this recommendation will receive congressional favor and early pass into the law.

The act of June 6, 1872, reduced the number of supervisors from twenty-five to ten, thus more than doubling the area of their districts but leaving their compensation \$3,000 per annum, the same as before. Under these circumstances I recommend that the salary of supervisors be fixed at \$4,000 per annum. The duties of these officers are of great importance to the service and involve constantly pressing and grave responsibilities. In some of their districts the performance of duty is frequently attended with personal danger, and in all it demands constant travel and exposure. Their individual districts average in square miles a territory one-fifth larger than Austria, or nearly as large as the whole of Great Britain and France together.

With the general service so much reduced in its numbers of employes and yearly expenses, with the responsibility of the remaining officers so largely increased, it is respectfully suggested that the above slight increase of expenditure can be well afforded.

REVISION AND COMPILATION OF THE LAWS.

During the year a revision of the internal revenue laws in force, as provided for in section 45, act of June 6, 1872, has been prepared and published, and generally distributed to Congress and the revenue service. This work has been conveniently arranged for reference by placing, as far as possible, all the law on each subject of taxation under its appropriate title; all obsolete or repealed law is eliminated, amendments are incorporated in their proper places, and a full and proper index accompanies the whole. It meets a want long felt, substantially aids the efforts of those charged with the execution of the laws, and will materially simplify the labor of Congress when considering amendments thereto. The two gentlemen in this Office, appointed by you to perform this work have accomplished it in addition to their regular duties, the larger portion of it after office hours, and, in accordance with precedent, I would recommend that they be suitably compensated.

ADDITIONAL RECOMMENDATIONS.

Section 44 of the act of June 6, 1872, provided, in effect, that all claims for the refunding of taxes alleged to have been erroneously assessed or collected must be presented to the Commissioner, and all suits or proceedings to recover such taxes must be brought "within two years next after the cause of action accrued and not after." It provided, however, as to claims which had accrued prior to the passage of the act, (June 6, 1872,) that the presentation thereof to the Commissioner, or the bringing of action thereon in the courts, must be done within one year from the last mentioned date.

As must always occur on the taking effect of any statute of limitation, some meritorious claims have doubtless been barred by the act above mentioned which might have been presented, but through neglect, in-

difference, or otherwise, were not. It would seem reasonable, however, to assume that few, if any, cases of actual hardship to tax-payers failed of presentation within the year given for that purpose.

On the other hand, it is quite probable that the statute has barred very many claims which, with a *prima facie* appearance of legality, were in fact without merit, either in law or equity, but which it would have been difficult for the Government to disprove, owing to the recent change of system, under which many of our oldest officers have necessarily left the service.

I would repeat the suggestion contained in my report of November 21, 1871, that "section 44 of the act of July 20, 1868, should be amended by making the minimum penalty smaller, such penalty being now a fine of not less than \$1,000, with not less than six months' imprisonment. The undue severity of this punishment would seem to be obvious as applied to the offenses of carrying on the business of a retail or wholesale liquor-dealer, rectifier, or manufacturer of stills, 'without having paid the special tax' in cases wherein no intent to defraud exists; the omission arising from ignorance of the law, or other circumstances not fraudulent, yet constituting no legal excuse under the terms of the section. The practical effect of providing so disproportionate a punishment for these offenses is to discourage complaints, defeat convictions, and induce suspensions of sentence, in many cases in which some moderate punishment should be enforced, as well to vindicate the law as to secure future compliance with its requirements."

The repeal of all documentary stamp duties under Schedule²B, except that of two cents on bank checks, drafts, or orders, by the act of June 6, 1872, left many stamps in the hands of dealers and others throughout the country, for which they had no use; and such as have been presented to this office have been redeemed or exchanged, under the provisions of section 161 of the act of June 30, 1864, as amended by section 41 of the act of June 6, 1872.

The amount so redeemed and exchanged from October 1, 1872, to October 1, 1873, was \$473,844.44.

As it is believed that the public have now had a sufficient notification of the willingness of the Government to redeem or exchange such stamps as might be presented, accompanied by satisfactory evidence that they had not been used, I would recommend such legislation by Congress as will limit the time to July 1, 1874, within which documentary stamps issued under Schedule B of a greater denomination than two cents may be presented for redemption, under section 161 of the act of June 30, 1864, as amended by section 41 of the act of June 6, 1872.

The suggestions made in my last annual report that the amendments of June 6, 1872, to section 59 of the act of July 20, 1868, relating to the special taxes of dealers in liquors, should be made more explicit, were fully met by the carefully drawn House bill No. 4069, entitled "An act to correct an error in section 13 of the act of June 6, 1872, and to amend certain sections of other acts relating to internal revenue." That bill passed the House of Representatives on the 3d day of March last, but unfortunately failed of being acted on by the Senate, solely, it is understood, for want of time in which to consider it. It is very important that the same or a similar bill should be enacted as soon as practicable.

Respectfully,

J. W. DOUGLASS,
Commissioner.

Hon. WILLIAM A. RICHARDSON,
Secretary of the Treasury.

REPORT OF COMPTROLLER OF THE CURRENCY.

REPORT

OF THE

COMPTROLLER OF THE CURRENCY.

TREASURY DEPARTMENT,
OFFICE OF THE COMPTROLLER OF THE CURRENCY,
Washington, November 28, 1873.

SIR: I have the honor to submit for the consideration of Congress, in compliance with section sixty-one of the national currency act, the following report:

The first national bank, under the act of February 25, 1863, was organized in Philadelphia June 20, 1863,* and the first circulating notes were issued December 21 of the same year. Since that time 2,129 national banks have been organized, 32 of which have failed, and 117 gone into voluntary liquidation by a vote of two-thirds of the shareholders, under section 42 of the act. During the last year 68 banks have been organized, 11 have failed, and 21 have gone into voluntary liquidation, leaving 1,980 in existence on November 1, 1873.

* The first proceedings in the Congress of the United States in reference to the establishment of a bank were June 21, 1780, at which time a committee of three was appointed to confer with the inspectors and directors of the proposed bank, which committee, on June 22, 1780, reported as follows:

Whereas a number of patriotic citizens of Pennsylvania have communicated to Congress a liberal offer, on their own credit, and by their own exertions, to supply and transport 3,000,000 rations, and 300 hogsheads of rum, for the use of the Army, and have established a bank for the sole purpose of obtaining and transporting the said supplies with the greater facility and dispatch; and whereas on the one hand the associators, animated to this laudable exertion by a desire to relieve the public necessities, mean not to derive from it the least pecuniary advantage; so, on the other, it is just and reasonable that they should be fully re-imbursed and indemnified: Therefore,

Resolved, unanimously, That Congress entertain a high sense of the liberal offer of the said associators to raise and transport the beforementioned supplies for the Army, and do accept the same as a distinguished proof of their patriotism.

Resolved, That the faith of the United States be, and the same hereby is, pledged to the subscribers to the said bank, for their effectual re-imbursement in the premises.

The proposed bank of 1780 was completed by the act of incorporation of 1781 of the Bank of North America. This bank was converted from a State bank to a national bank December 8, 1864.

The following table exhibits the resources and liabilities of the national banks at the close of business September 12, the date of their last regular report—the returns from New York City, from other redemption cities, and from the remaining banks being given separately:

	New York City. 48 banks.	Other redemption cities.* 181 banks.	Country banks. 1,747 banks.	Aggregate. 1,976 banks.
<i>Resources.</i>				
Loans and discounts	\$199,160,887 79	\$262,523,070 82	\$478,549,345 61	\$940,233,304 22
Overdrafts	182,459 04	504,439 05	3,209,914 03	3,986,812 12
U. S. bonds to secure circulation	33,870,100 00	89,591,050 00	264,369,250 00	388,330,400 00
U. S. bonds to secure deposits	650,000 00	3,026,000 00	11,129,000 00	14,805,000 00
U. S. bonds and securities on hand	3,332,400 00	1,707,400 00	3,785,050 00	8,824,850 00
Other stocks, bond, and mortgages	4,552,797 40	4,736,037 68	14,420,199 45	23,709,034 53
Due from redeeming and reserve agents		32,279,436 51	63,854,684 15	96,134,120 66
Due from other national banks	15,740,765 99	10,976,896 43	14,696,017 59	41,413,680 06
Due from other banks and bankers	2,077,286 04	3,335,728 30	6,609,859 07	12,022,873 41
Real estate, furniture, and fixtures	8,469,984 33	8,601,528 75	17,590,310 13	34,661,823 21
Current expenses	905,622 11	2,390,410 80	3,699,404 06	6,985,436 99
Premiums	766,179 69	1,629,890 56	5,356,773 62	7,752,843 87
Checks and other cash items	2,058,769 53	1,908,842 89	7,466,300 80	11,433,913 22
Exchanges for clearing-house	67,897,740 69	21,028,262 84		88,926,003 53
Bills of other national banks	2,618,583 00	4,953,379 00	8,502,644 00	16,076,506 00
Bills of State banks		11,211 00	15,826 00	27,037 00
Fractional currency	338,394 32	535,538 90	1,428,841 04	2,302,774 26
Specie	14,585,810 55	3,210,970 07	2,071,658 83	19,868,469 45
Legal-tender notes	21,468,530 00	28,599,405 00	42,279,728 00	92,347,663 00
U. S. certificates of deposit	10,810,000 00	7,550,000 00	2,250,000 00	20,610,000 00
Clearing-house certificates		175,000 00		175,000 00
Totals	389,486,310 48	489,356,698 65	951,784,836 40	1,830,627,845 53
<i>Liabilities.</i>				
Capital stock	70,235,000 00	127,164,985 00	293,672,631 00	491,072,616 00
Surplus fund	21,923,211 45	32,470,516 75	65,920,771 00	120,314,499 20
Undivided profits	11,210,470 03	12,764,472 21	30,540,189 32	54,515,131 76
National bank notes outstanding	27,482,342 00	77,800,560 00	233,798,897 00	339,081,799 00
State bank notes outstanding	146,525 00	207,127 00	835,201 09	1,188,853 00
Dividends unpaid	205,979 60	320,700 03	875,868 26	1,402,547 89
Individual deposits	167,512,662 74	172,065,102 29	283,107,798 26	622,685,563 29
U. S. deposits	296,877 39	1,496,332 71	6,036,117 63	7,829,327 73
Deposits of U. S. disbursing officers	40,297 13	1,326,753 51	6,731,509 49	8,068,560 13
Due to national banks	72,257,769 25	43,649,018 01	17,765,945 68	133,672,732 94
Due to other banks and bankers	18,113,050 50	15,469,278 28	5,715,819 36	39,298,148 14
Notes and bills rediscounted		1,349,053 58	4,638,458 78	5,987,512 36
Bills payable	62,125 39	3,272,799 28	2,145,629 42	5,480,554 09
Totals	389,486,310 48	489,356,698 65	951,784,836 40	1,830,627,845 53

* The redemption cities, in addition to New York, are: Boston, Albany, Philadelphia, Pittsburgh, Baltimore, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Chicago, Detroit, Milwaukee, Saint Louis, and San Francisco.

DISTRIBUTION OF THE CURRENCY.

The act of February 25, 1863, and the subsequent acts of June 3, 1864, and March 3, 1865, authorize the issue of three hundred millions of circulating notes to national banks to be organized under the provisions of those acts, one hundred and fifty millions of which were required to be "apportioned to associations in the States, in the District of Columbia and the Territories, according to representative population, and the remainder among associations formed in the several States, the District of Columbia and the Territories, having due regard to the existing capital, the resource and business of each State, District, and Territory."

The whole amount of currency authorized by these acts was issued to national banks during the four years following.

The following table exhibits the apportionment of the whole amount of circulation authorized by law (\$354,000,000) to the different States and Territories, upon the basis of population and wealth as given in the census returns of 1870, together with the amount outstanding and authorized, and the excess and deficiency:

States and Territories.	Apportionment on population.	Apportionment on wealth.	Aggregate apportionment.	Outstanding and authorized circulation.	Excess.	Deficiency.
Maine	\$2,877,818	\$2,053,200	\$4,931,018	\$8,029,252	\$3,098,234	.....
New Hampshire	1,461,138	1,486,800	2,947,938	4,624,525	1,676,587	.....
Vermont	1,517,376	1,380,600	2,897,976	6,932,030	4,034,054	.....
Massachusetts	6,689,889	12,549,300	19,239,189	59,523,671	40,284,482	.....
Rhode Island	997,747	1,752,300	2,750,047	13,385,840	10,635,793	.....
Connecticut	2,467,152	4,566,600	7,033,752	17,994,648	10,960,896	.....
Total Eastern States	16,011,120	23,788,800	39,799,920	110,489,966	70,690,046	.....
New York	20,118,813	33,267,400	58,386,213	60,976,006	2,589,793	.....
New Jersey	4,159,382	5,540,100	9,699,482	11,026,890	1,327,408	.....
Pennsylvania	16,167,317	22,425,906	38,593,217	42,055,781	3,462,564	.....
Delaware	573,873	566,400	1,140,273	1,296,615	156,342	.....
Maryland	3,524,651	3,787,800	7,312,451	9,252,847	1,880,396	.....
Total Middle States	44,604,036	70,587,600	115,191,636	124,608,139	9,416,503	.....
District of Columbia	604,560	743,400	1,347,960	1,530,091	182,131	.....
Virginia	5,624,042	2,407,200	8,031,242	3,902,342	.....	\$4,128,900
West Virginia	2,029,041	1,115,100	3,144,141	2,360,307	.....	783,834
North Carolina	4,918,022	1,539,900	6,457,922	1,819,300	.....	4,638,622
South Carolina	3,239,045	1,221,300	4,460,345	2,319,500	.....	2,140,845
Georgia	5,435,387	1,573,300	7,010,387	2,365,605	.....	4,644,782
Florida	861,846	265,500	1,127,346	90,000	.....	1,037,346
Alabama	4,576,646	1,185,900	5,762,546	1,541,133	.....	4,221,413
Mississippi	3,800,529	1,239,000	5,039,529	5,876	.....	5,033,653
Louisiana	3,336,863	1,393,900	5,230,763	3,646,870	.....	1,583,893
Texas	3,757,640	938,160	4,695,740	950,960	.....	3,744,780
Arkansas	2,223,936	920,400	3,144,336	192,495	.....	2,951,841
Kentucky	6,064,027	3,557,700	9,621,727	7,637,900	.....	1,983,827
Tennessee	5,777,118	2,938,200	8,715,318	3,341,736	.....	5,373,582
Missouri	7,901,509	7,557,900	15,459,409	6,476,193	.....	8,983,216
Total Southern and South-western States	60,150,411	29,098,800	89,249,211	38,160,308	182,131	51,271,034
Ohio	12,234,726	13,151,100	25,385,826	23,876,370	.....	\$1,509,456
Indiana	7,714,571	7,469,400	15,184,271	14,706,415	.....	477,856
Illinois	11,659,230	12,496,200	24,155,430	17,824,209	.....	6,331,221
Michigan	5,435,357	4,230,300	9,665,657	7,485,043	.....	2,180,614
Wisconsin	4,841,403	4,141,800	8,983,203	3,253,316	.....	5,729,887
Iowa	5,481,081	4,230,300	9,711,381	5,674,385	.....	4,036,996
Minnesota	2,018,445	1,345,200	3,363,645	3,330,414	.....	33,231
Kansas	1,672,754	1,115,100	2,787,854	1,825,496	.....	962,358
Nebraska	564,592	407,100	971,692	809,500	.....	162,192
Total Western States	51,622,459	48,586,500	100,208,959	78,785,148	.....	21,423,811
Nevada	195,052	177,000	372,052	11,864	.....	360,188
Oregon	417,377	300,900	718,277	225,000	.....	493,277
California	2,571,783	3,752,400	6,324,183	.....	.....	6,324,183
Colorado	182,993	123,900	306,893	538,995	232,102	.....
Utah	398,386	88,500	486,886	419,829	.....	67,057
Idaho	68,852	35,400	104,252	90,000	.....	14,252
Montana	94,540	88,500	183,040	252,000	68,960	.....
Wyoming	41,255	35,400	77,255	72,000	.....	5,255
New Mexico	421,742	194,700	616,442	270,000	.....	346,442
Arizona	44,334	17,700	62,034	.....	.....	62,034
Dakota	65,096	35,400	100,496	45,000	.....	55,496
Washington	109,964	88,500	198,464	.....	.....	198,464
Total Pacific States and Territories	4,611,974	4,938,300	9,550,274	1,924,688	301,062	7,926,648
Grand total of States and Territories	177,000,000	177,000,000	354,000,000	353,968,249	80,589,742	80,621,493

The following table exhibits the number of banks organized, the number closed and closing, and the number in operation, with their capital, amount of bonds on deposit, and circulation issued, redeemed, and outstanding, in each State and Territory, on the 1st day of November, 1873:

States and Territories.	Banks or- ganized.	Closed and closing.	In opera- tion.	Capital paid in.	Bonds on deposit.	Circula- tion issued.	Circulat'n redeemed.	Circulat'n outstand- ing.
Maine.....	63	2	63	\$9,540,000	\$8,880,750	\$10,392,106	\$2,362,854	\$8,029,252
New Hampshire.....	43	1	42	5,185,000	5,163,000	5,967,753	1,343,230	4,624,523
Vermont.....	44	2	42	8,335,012	7,736,000	8,909,990	1,977,960	6,932,030
Massachusetts.....	230	3	217	91,342,000	67,346,750	89,956,110	24,432,439	59,523,671
Rhode Island.....	62		62	20,504,800	14,981,700	18,084,800	4,698,960	13,385,840
Connecticut.....	83	3	80	25,384,620	20,306,800	24,550,990	6,556,342	17,994,648
Total Eastern States.....	517	11	506	160,291,432	124,415,000	151,861,751	41,371,785	110,489,966
New York.....	321	45	276	110,654,691	69,025,450	98,503,169	37,532,154	60,970,006
New Jersey.....	63	1	62	13,958,350	12,389,650	14,598,875	3,571,985	11,026,890
Pennsylvania.....	213	11	202	53,510,240	47,446,500	57,510,690	15,454,909	42,055,781
Delaware.....	11		11	1,523,183	1,453,200	1,756,315	459,900	1,296,615
Maryland.....	34	1	33	13,640,203	10,391,250	12,828,540	3,575,693	9,252,847
Total Middle States.....	642	58	584	193,286,669	140,706,050	185,202,780	60,594,641	124,608,139
District of Columbia.....	8	4	4	1,652,000	1,670,000	2,294,100	764,009	1,530,091
Virginia.....	28	6	22	4,183,000	3,926,000	4,329,800	807,458	3,522,342
West Virginia.....	19	2	17	2,596,000	2,571,600	3,169,200	893,893	2,360,307
North Carolina.....	10		10	2,100,000	1,820,100	1,836,160	147,360	1,688,800
South Carolina.....	12		12	3,170,000	2,425,000	2,229,580	53,080	2,176,500
Georgia.....	15	2	13	2,785,000	2,526,400	2,640,290	373,685	2,275,605
Alabama.....	10	1	9	1,569,300	1,430,000	1,477,800	187,767	1,290,033
Mississippi.....	2	2				66,000	60,124	5,876
Louisiana.....	11	3	8	5,250,000	4,000,000	4,345,340	729,470	3,615,870
Texas.....	8		8	993,000	840,000	1,007,000	251,540	755,460
Arkansas.....	3	1	2	205,000	205,000	272,700	80,295	192,495
Kentucky.....	37	1	36	8,263,700	7,709,850	8,178,645	1,156,745	7,021,900
Tennessee.....	27	3	24	3,520,481	3,249,750	3,665,510	573,504	3,092,006
Missouri.....	41	5	36	9,545,300	6,868,350	8,126,055	1,908,622	6,217,433
Total Southern and Southwestern States.....	234	30	204	45,836,751	39,242,050	43,647,180	7,902,462	35,744,718
Ohio.....	180	12	168	29,093,000	26,127,750	31,572,610	7,948,240	23,624,370
Indiana.....	97	5	92	17,611,800	16,277,300	18,949,620	4,413,605	14,536,015
Illinois.....	144	7	137	20,843,000	18,010,600	20,849,450	4,523,391	16,326,059
Michigan.....	80	3	77	9,763,500	7,963,050	8,892,570	1,675,187	7,217,383
Wisconsin.....	52	7	45	3,680,000	3,434,550	4,365,700	1,242,884	3,122,816
Iowa.....	84	9	75	6,017,000	5,909,000	7,115,695	1,751,810	5,363,885
Minnesota.....	34	2	32	4,173,700	3,509,250	3,851,290	706,376	3,144,914
Kansas.....	26		26	1,975,000	1,765,000	1,740,195	202,699	1,537,496
Nebraska.....	11	1	10	905,000	940,000	886,200	94,700	791,500
Total Western States.....	708	46	662	94,062,000	83,936,500	98,223,330	22,558,892	75,664,438
Nevada.....	1	1				131,700	119,836	11,864
Oregon.....	1		1	250,000	250,000	250,500	25,500	225,000
Colorado.....	7		7	625,000	560,000	562,720	86,725	475,995
Utah.....	4	1	3	450,000	450,000	554,500	134,671	419,829
Idaho.....	1		1	100,000	100,000	110,600	20,600	90,000
Montana.....	6	1	5	350,000	245,000	262,300	10,300	252,000
Wyoming.....	2		2	125,000	60,000	54,000		54,000
New Mexico.....	2		2	300,000	300,000	229,800	19,800	270,000
Dakota.....	1		1	50,000	50,000	45,000		45,000
Washington.....								
Total Pacific States and Territories.....	25	3	22	2,250,000	2,015,000	2,261,120	417,432	1,843,688
Grand total of States and Territories.....	2,123	148	1,975	495,726,832	390,314,600	481,196,161	132,845,212	348,350,949
GOLD BANKS.								
Massachusetts.....	1	1				120,000	120,000	
California.....	5		5	3,200,000	2,537,500	2,074,600	44,600	2,030,000
Total.....	6	1	5	3,200,000	2,537,500	2,194,600	164,600	2,030,000

The act of July 12, 1870, authorized an additional issue of fifty-four millions of dollars, and provided that such notes should be issued to banking associations organized or to be organized in those States and Territories having less than their proportion under the apportionment contemplated by the act of March 3, 1865, and that the bonds deposited with the Treasurer of the United States to secure the additional circulation should be of any description of United States bonds bearing interest in coin. It also provided that a new apportionment of the increased circulation should be made as soon as practicable, based upon the census of 1870, and for the cancellation monthly of three per cent. certificates* equal in amount to the national bank notes issued—the last of these certificates having been finally redeemed during the present year. Of this additional circulation, authorized by the act of July 12, 1870, there was issued to November 1, 1871, \$24,773,260; in the year ending November 1, 1872, \$16,220,210; in the year ending November 1, 1873, \$7,357,479; leaving, at the date of this report, still to be issued to banks already organized, and in process of organization, \$5,649,051.

The act of July 12, 1870, further provides that when the fifty-four millions of additional circulation "shall have been taken up," "the Comptroller of the Currency shall, as additional circulation may be required by the banks having less than their proportion, make a requisition for such an amount, commencing with the banks having a circulation exceeding one million of dollars in States having an excess of circulation, and withdrawing their circulation in excess of one million of dollars, and then proceeding *pro rata* with other banks having a circulation exceeding three hundred thousand dollars in States having the largest excess of circulation, and reducing the circulation of such banks in States having the greatest proportion in excess, leaving undisturbed any States having a smaller proportion until those in greater excess shall have been reduced to the same grade, and continuing thus to make the reduction provided for by this act until the full amount of twenty-five millions provided for shall be withdrawn; and the circulation so withdrawn shall be distributed among the States and Territories having less than their proportion, so as to equalize the same."

In accordance with the provisions of this section, it will be the duty of the Comptroller, as soon as the necessary bonds shall have been deposited to secure the small amount of additional circulation not already issued or "taken up," to proceed to make requisitions upon banks organized in the States which have an excess. It will probably be the duty of the Comptroller during the next three months to make requisitions as provided for by this act upon banks already organized in States which are in excess, for an amount equal to the aggregate amount of circulation called for by the applications on file from the States which are deficient. These requisitions will be made upon the banks located in the following States and cities:

Four in the city of New York	\$5, 018, 600
Thirty-seven in the city of Boston	13, 320, 000
Twenty-one in the State of Massachusetts	2, 659, 000
Seventeen in the city of Providence	2, 818, 000
Fifteen in the State of Connecticut	1, 185, 000

This will reduce to \$1,000,000 the circulation of all banks in the city of New York having an excess over that amount, and the circulation of all banks in Massachusetts and Rhode Island to \$300,000. If these banks do not return the amount of circulation within one year after the

* The amount of three per cent. certificates outstanding on July 1, 1870, was \$45,545,000.

requisition is made upon them, it is made the duty of the Comptroller of the Currency to sell at public auction, upon twenty days' notice, the bonds deposited by such associations as security for said circulation equal in amount to the circulation to be withdrawn, and not returned in compliance with the requisition. With the proceeds of the bonds the Comptroller is required to redeem the notes of these banking associations as they come into the Treasury. The notes of these banks are so scattered through the whole country that it will be impracticable for them to return their circulation without an expense not contemplated by the act; and it will, therefore, be for the interest of the banks to provide the Comptroller of the Currency with the requisite amount of legal-tender notes with which to redeem their circulation as it comes into the Treasury. To this extent the act may be executed; but the notes to be redeemed will not come to the Treasury for redemption to any considerable amount, and therefore but a small proportion of the twenty-five millions will be placed at the disposal of the Comptroller for redistribution to the banks of the South and West. The result will, therefore, be great embarrassment to the banks to whom the currency has already been issued, without providing any relief for organizations elsewhere, as contemplated by the act. The Comptroller, therefore, repeats the recommendation contained in his previous report, that section six of the act of July 12, 1870, be repealed, and that twenty-five millions additional circulation be authorized to be issued and distributed among the States, as heretofore provided.

The Comptroller also renews his recommendation that the law be so amended that national banks may be organized without circulation, upon the deposit of \$10,000 of United States bonds with the Treasurer, instead of the deposit of one-third of the paid-up capital, as now required. He also recommends that banks already organized without circulation may be authorized to withdraw the bonds now on deposit in excess of \$10,000, and that banks desiring to reduce their circulation may deposit legal-tender notes for that purpose and withdraw a proportionate amount of bonds.

The following comparative table exhibits the amount of circulation issued under State laws previous to the establishment of the national banking system, and the amount authorized by Congress; the ratio of bank circulation in each State in 1862, and the amount now issued, in proportion to capital and wealth, and the per capita of circulation in 1862, and the per capita of circulation authorized by Congress:

Comparative table, exhibiting by States the bank circulation, the amount per capita, and the ratio of circulation to wealth and to capital, previous to the organization of the national banking system and in 1873.*

States and Territories.	Bank circulation.		Circulation per capita.		Ratio of circulation to wealth.		Ratio of circulation to capital.	
	1862.	1873.†	1862.	1873.	1862.	1873.	1862.	1873.‡
					<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
Maine	\$6, 488, 478	\$8, 029, 252	\$10 33	\$12 81	3.4	2.3	81.3	84.1
New Hampshire	4, 192, 034	4, 624, 525	12 86	14 53	2.6	1.8	85.3	89.0
Vermont	5, 621, 851	6, 932, 030	17 84	20 97	4.6	2.9	143.7	83.0
Massachusetts	28, 957, 630	59, 523, 671	23 52	40 84	3.5	2.8	42.8	65.2
Rhode Island	6, 413, 404	13, 385, 840	36 73	61 59	4.7	4.5	30.7	65.0
Connecticut	13, 842, 758	17, 994, 648	30 08	33 48	3.1	2.3	63.5	70.9
Total Eastern States	65, 516, 155	110, 489, 966	20 90	31 68	3.5	2.7	51.7	68.9
New York	39, 182, 819	60, 976, 006	10 10	13 91	2.1	0.9	36.0	54.4
New Jersey	8, 172, 398	11, 026, 890	12 16	12 17	1.7	1.1	99.8	79.0
Pennsylvania	27, 689, 504	42, 055, 781	9 53	11 94	1.9	1.1	106.8	72.6
Delaware	678, 340	1, 296, 615	6 04	10 37	1.5	1.3	176.2	85.1
Maryland	6, 649, 030	9, 252, 847	9 68	11 85	1.8	1.4	54.9	67.8
Total Middle States	62, 372, 091	124, 608, 139	9 97	12 82	2.0	1.0	53.1	64.0
District of Columbia		1, 530, 091		11 62		1.2		83.6
Virginia	19, 817, 148	3, 902, 342	12 41	3 18	2.5	1.0	120.2	83.1
West Virginia		2, 360, 307		5 34		1.3		90.1
North Carolina	5, 218, 598	1, 819, 300	5 26	1 70	1.4	0.7	66.3	80.4
South Carolina	6, 089, 036	2, 319, 500	8 65	3 29	1.1	1.1	40.7	68.7
Georgia	8, 311, 728	2, 365, 605	7 86	2 00	1.3	0.9	50.2	81.5
Florida	116, 250	90, 000	83	48	0.1	0.2	27.3	0.0
Alabama	5, 055, 222	1, 541, 133	5 24	1 55	1.0	0.8	101.5	82.2
Mississippi		5, 876		01		0.0		0.0
Louisiana	8, 876, 519	3, 646, 370	12 54	5 02	1.5	1.1	51.0	68.8
Texas		930, 960		1 14		0.6		75.1
Arkansas		192, 495		40		0.1		90.0
Kentucky	9, 035, 724	7, 637, 900	7 82	5 78	1.3	1.3	65.5	84.4
Tennessee	4, 540, 906	3, 341, 736	4 09	2 66	0.9	0.7	127.4	86.9
Missouri	4, 037, 277	6, 476, 193	3 42	3 76	0.8	0.5	35.9	64.9
Total Southern and Southwestern States	71, 098, 408	38, 160, 308	6 17	2 91	1.1	0.8	66.3	77.5
Ohio	9, 057, 837	23, 876, 370	3 87	8 96	0.7	1.1	159.6	80.4
Indiana	6, 782, 890	14, 706, 415	5 02	8 75	1.3	1.2	130.9	81.9
Illinois	619, 286	17, 824, 209	36	7 02	0.1	0.9	31.4	77.4
Michigan	131, 087	7, 485, 043	17	6 32	0.0	1.0		73.8
Wisconsin	1, 643, 200	3, 253, 316	2 12	3 08	0.6	0.5	53.8	83.7
Iowa	1, 249, 000	5, 674, 385	1 85	4 75	0.5	0.8	156.5	88.3
Minnesota	198, 494	3, 330, 414	1 15	7 57	0.4	1.5	62.4	75.0
Kansas	2, 770	1, 825, 496	03	5 01	0.0	1.0	5.3	77.8
Nebraska		809, 500		6 58		1.2		87.5
Total Western States	19, 684, 564	78, 785, 148	2 49	7 09	0.6	1.0	125.4	79.7
Nevada		11, 864		28				0.0
Oregon		225, 000		2 47		0.4		90.0
California				13 52		2.6		76.2
Colorado		538, 995		4 84		2.6		90.0
Utah		419, 829		6 00		1.4		90.0
Idaho		90, 000		12 24		1.7		63.0
Montana		252, 000		7 90		1.0		43.2
Wyoming		72, 000		2 94		0.9		90.0
New Mexico		270, 000						
Arizona								
Dakota		45, 000		3 17		0.7		90.0
Total Pacific States and Territories		1, 924, 688		1 82		0.2		79.3
Grand total of States and Territories	238, 671, 210	353, 968, 249	7 59	9 18	1.5	1.2	58.9	69.9

* The circulation of the State banks in the year 1862 has been obtained from page 210 of the report of the Secretary of the Treasury on the condition of the banks at the commencement of the year 1863. The returns from Delaware, Maryland, Louisiana, Tennessee, and Kentucky were not complete. The aggregate amount of State bank circulation reported at that time was much greater than at any previous period.

† Outstanding and authorized circulation.

‡ Outstanding circulation.

FREE BANKING.

The restraining law of the State of New York (act of April 21, 1818) provided that "it shall not be lawful for any person, association of persons, or body-corporate, from and after the 1st day of August next, to keep any office of deposit for the purpose of discounting promissory notes, or for carrying on any kind of banking business or operations which incorporated banks are authorized by law to carry on, or issue any bills or promissory notes, as private bankers, unless thereunto specially authorized by law."

This law placed the whole banking interests of the country in the hands of a few chartered institutions, and was, in its effects, a grievous monopoly. Most of the States of the Union organize, by special act of legislature, trust companies, savings-banks, and other corporations. The Bank of England, and the private and joint-stock banks of England, organized prior to 1844, possess the right to issue circulation, and no such right has been granted to other organizations since that year. All such favored institutions are monopolies. But it cannot be said that the national banks of the United States are monopolies, in the same sense of the word. The organization of national banks has, from the beginning, been open to all, and until the amount of circulation authorized by Congress was exhausted, all applications for the organization of such institutions with circulation, accompanied by proper indorsements certifying to the means and character of the applicants, were considered and granted, and the aggregate of circulation for which applications are now on file in this Office, the consideration of which has been postponed, does not exceed ten millions of dollars. That the banks which were first organized were profitable to their shareholders is conceded; and it is a cause of congratulation that the surplus earnings of those years are husbanded in a surplus fund of more than one hundred and twenty millions of dollars, as a protection to depositors and creditors, in anticipation of times of panic and disaster. The statistics we present show that the earnings of the banks, of late years, have not been excessive, and in many cases much less than the earnings and dividends which the shareholders of manufacturing, railroad, and other corporations realize from capital invested. If the national banking system, under which one or more national banks have been organized in almost every city and thriving village in the Union, and where the earnings of business men and the savings of the people can be deposited with a greater degree of safety than under any previous system, is in any sense a monopoly, it is not the fault of the system, but an evil which arises from the existing state of the currency; and it is believed that the national banking system is in every sense less a monopoly than any national system of banking ever before devised.

The system is considered a monopoly because it is supposed that large profits are derived from the privilege of issuing circulating notes which are limited in amount. The act of March 12, 1870, authorized an additional issue of fifty-four millions of dollars of national bank notes, but the whole amount has not yet been issued, chiefly for the reason that in the States to which the amount was assigned there is but little profit in the issue of such notes, as will be seen hereafter. But to the erroneous belief that a large profit accrues from circulation to organizations of this kind, the demand for what is termed free banking may, to a large extent, be attributed. The restraining act of the State of New York, as has been seen, prohibited individuals and associations from carrying on the business of banking without first obtaining special

charters from the legislature. This law was repealed about thirty years after its passage, not without encountering bitter opposition. In the year following the repeal, the general banking system of the State of New York was authorized—a system based on the deposit of securities, with redemption at a fixed rate of discount, and it is probable that the term “free banking” originated chiefly from the fact that it superseded the monopoly which preceded it. The signification of the phrase “free banking,” however, as now used, is not clearly defined, for there is nothing in this country to-day more free than banking. Every individual or association of individuals throughout the country has the right to negotiate promissory notes, drafts, and bills of exchange, to receive deposits, to loan money upon personal or real estate security, and to transact almost every kind of business pertaining to legitimate banking.

There is little doubt that the term “free banking” is, by many persons, understood to mean the unrestricted issue of bank-notes to any association of persons organizing a national bank and depositing the required amount of United States bonds as security; but there are few persons who have given any considerable attention to this subject who would be willing to advocate the unrestricted issue of national bank notes to an amount equal to the public debt.

It is probable that a more satisfactory definition of free banking would be, an issue of paper money which shall be promptly redeemed at the commercial center of the country. Such a currency may be divided into three classes—(1) an unsecured circulation, redeemable at par by the bank, or its agent in some designated city; (2) a secured circulation, redeemable at its own counter at par, and at the commercial center at a fixed rate of discount; and (3) a circulation exchangeable at par for lawful money at its own counter, and by its agent appointed for that purpose.

The currency of the New England States previous to the war is a fair example of the first class. That system was generally known as the “Suffolk system,” because the Suffolk Bank, at Boston, compelled the redemption of the notes of the New England Banks at its own counter at par. The system, however, was not free, but a monopoly, as banks could only be organized under special charters obtained from the legislatures of the six New England States. This circulation was not required to be secured by any deposit pledged for that purpose, and the failure of banks in some of the New England States, which not infrequently happened, almost always resulted in great loss, not only to the creditor, but to the bill-holder. The Suffolk Bank, at Boston, forced the redemption of the notes at par at its own counter, by a system of assorting and returning the notes to the place of issue, but the same notes were invariably at a discount of one-eighth per cent. in New York. The notes of these banks were therefore neither safe nor exchangeable at par in coin at the chief commercial center.

The New York State system of free banking is an example of the second class of currency, and the only system of free banking which has ever been successfully maintained; and it is probable that the more thoughtful advocates of what is termed free banking propose that circulation shall be issued and redeemed under the national currency act upon a similar plan.

Taking for granted that the advocates of free banking base their arguments upon the success of the system authorized in that State by the act of April 18, 1838, it may be well to contrast the condition of the currency and of the public debt at the time of the inauguration of that system, at the commencement of the war, and at the present time.

The currency of the State of New York first issued was secured by stocks of the different States, and by bonds and mortgages deposited by corporations with the comptroller of the State. Subsequently, by various amendments, the law was so changed as to provide for the issue of circulation based entirely upon the bonds of the United States and of the State of New York, and that was the basis at the time of the breaking out of the war. The debt of the State of New York at the time of the inauguration of the system was \$11,256,152, and the debt of the United States was \$10,434,221, and all these bonds were above par in the market. In 1860, the funded debt of the State of New York was \$34,140,238 and the funded debt of the United States \$44,794,092.* The laws authorizing the issue of circulating notes were more numerous than the States and Territories of the Union, and the rates of discount in the New York market upon the bank-notes issued and in general circulation varied from one-eighth of one per cent. to one and one-half per cent. discount, while many bank-notes that had a local circulation were quoted at from 5 to 10 per cent. discount. The notes of the New York and New England banks, only, circulated throughout the whole Union, like the national bank currency of to-day.

The funded debt of the United States is to-day more than eighty times as great as were the combined debts of the United States and of the State of New York in 1838, and it is about twenty-one times greater than was their combined debt in 1860. The United States then issued coin, only, as currency. Now the national bank notes and the legal-tender notes are about twenty times the amount of the circulation of the State of New York at that time, and more than three and one-half times the amount of the circulation authorized at that time by all of the States of the Union.†

The amounts of the funded debt and of the currency are therefore entirely changed, and it is by no means evident that what was a good thing for the State of New York in 1860 is, in 1873, a good thing for the whole United States.

The New York State law authorized the issue of bank-notes to all associations organized under its provisions, at the face value of United States and New York State six per cent. bonds deposited, and to this feature of the law the Bank of England and the national-currency act are indebted for those excellent provisions which insure absolute security to the bill-holder.

But this law did not authorize an unrestricted issue of bank-notes. It required that the bank-notes issued to an association should be redeemed at its own counter, and by its agent in New York, Albany, or Troy, at a discount. Practically the notes were redeemed at the agency, and not at the counters of the bank. Redemption was the cardinal principle of the law, and it was expected that this principle of redemption would prevent an issue of circulation which should exceed the requirements of business. Redemption in the New York law meant discount. It was to be a redemption in specie, and was founded upon the avowed principle that specie was worth more, and was more desirable to hold, than the circulating notes authorized. But in order that there should be no mistake, the law itself provided that the discount upon the circulating notes at the redemption agencies should be one-fourth of one per cent. If a law had been passed by Congress at that time for the redemption of the gold coin in silver coin, or for the redemption of the silver coin in copper coin, such a law

* In addition to the funded debt proper there were \$19,795,611 of Treasury notes outstanding.

† Circulation in 1860 was \$207,102,000.

would have been a dead letter, (for the reason that gold coin is known to be of greater intrinsic value in the market than silver coin, and the silver of greater intrinsic value than copper,) though each of these coins is a legal tender to an amount fixed by law. In order to have a proper system of redemption, it is necessary that the thing to be redeemed shall be known to be worth less than the thing in which it is to be redeemed; and this principle was legalized by the New York State legislature, when it provided that the bank-note should be worth, in the city of New York, one-quarter of one per cent. less than the gold coinage of the United States. If forty millions of dollars, therefore, were issued,* its value at the moment of issue was \$100,000 less than \$40,000,000. If the circulation were redeemed three times a year, there would be \$300,000 of loss on one side, and \$300,000 of gain on the other side. The gain was, as a general rule, divided between the banks which issued the money and the banks which redeemed the same, while the country merchant, the manufacturer and the jobber in the great cities, experienced the loss. But the circulation of the State of New York was known to be so much safer, and the discount so much less, than the circulation of any other State of the Union, that the discount was hardly noticed, while the loss upon the notes of most of the other States of the Union was from four to six times as great. The result was, as might have been expected, that the notes were not fulfilling their function of a circulating medium, but were being sent forward, not for the purpose of obtaining specie, but to be exchanged one for the other at the clearing-house, in order to provide a fund in New York for the redemption of other notes, and also to provide exchange at a profit of from one-quarter to one and a quarter per cent. The amount of exchange thus gained by the bankers and brokers, and the amount of exchange lost by the people in these transactions, cannot be computed, but there is no doubt that it amounted, annually, to millions of dollars.

The average amount of specie held by the New York State banks for ten years previous to the year 1860, was \$17,565,006.10.†

1851	\$3,978,918	1858	\$33,597,211
1852	13,304,356	1859	22,207,782
1853	13,384,410	1860	24,582,219
1854	10,792,429		
1855	15,921,467		175,650,061
1856	18,510,835		
1857	14,370,434	Yearly average.....	17,565,006

Of this amount about one-eighth, say \$2,200,000, was held by the country banks in their vaults, and the balance, seven-eighths, say \$15,300,000, was held in New York City. If from this amount should be deducted the coin belonging to banks and persons residing outside of the State of New York, and the amount represented by checks payable in coin, it would be found that the amount of circulating notes issued in the State of New York was, on an average, for ten years at least, five times the amount of specie on deposit for the purpose of redeeming their notes.

The amount of national bank notes now authorized to be issued is \$354,000,000, and of legal-tender notes, \$356,000,000; so that the amount of legal-tender money, in which the national bank notes are now redeemable, is nearly identical with that of such notes, though slightly in excess. If the national banking law were so amended as to require the redemp-

* The circulation of New York State was \$39,182,819.

† Specie held by the New York State banks from 1851 to 1860. (Report of Superintendent of Banking Department of the State of New York, January 1, 1861, page 79.)

tion of the national bank notes in the legal-tender notes at one-fourth of one per cent. discount, as in the New York State law, instead of at par, as provided in the national-currency act, and the national banks of the whole country would agree to such a provision of the law, the prompt redemption of the national bank notes would be insured; but the redemption of this vast amount of circulating notes, if redeemed but once a year, would result in a loss to the people of the United States of \$900,000; if the notes were to be redeemed four times annually, \$3,600,000; and if redeemed six times annually, \$5,400,000. A system of redemption of this kind would also at once increase the rate of exchange from the rate of one-tenth of one per cent. now existing at most periods of the year between the different cities of the Union, to from one-half per cent. to one per cent., thus restoring, to a considerable degree, the condition of the exchange at the time of the inauguration of the national banking system, and causing an annual loss to the people of millions of dollars. Such a system would, however, undoubtedly result in the return of the notes of the national banks, at certain seasons of the year when they were not needed, to the vaults of the country banks, to be paid out when the demand for currency increased. Such a system would also give, what is exceedingly desirable at the present time, elasticity to the currency.

The profit upon the circulation of national banks organized in the Southern and Western States during the past year, did not much exceed one per cent. for the country banks, and was less than one-half per cent. in the redemption cities, as will be shown more fully hereafter. Under such a condition of things, with so small a margin of profit to be derived from the issue of circulating notes, there would be little demand for circulation, and consequently but little danger in throwing the doors wide open for the issue of circulating notes to any association properly organized that might desire such circulation; but with the reduction of the value of the bonds, and the approximation of the value of the bank-note to the value of specie, the profit would increase, and with the increase of profit the demand for the issue of additional bank-notes would also increase; so that under such a system the issue of bank-notes would have a continual tendency to lessen the value of the paper dollar, and prevent its approximation to the value of the gold dollar, and all ideas of specie payment might forever be abandoned.

In order to insure the prompt redemption of the national bank notes, the amount issued must be so much increased that the notes will be, say, at one-eighth of one per cent. discount, and this would probably not be accomplished until an addition should be made to the present circulation of one hundred millions of dollars. The same result would follow from the reduction of the volume of legal-tender notes simultaneously with the increase of the issues of the bank-notes; but Congress has so frequently refused to diminish the amount of legal-tender notes, that, in the opinion of the Comptroller, any general system of free banking, accompanied with redemption, must be postponed until the resumption of specie payment.

The Comptroller, in order to avoid any misapprehension of his views upon this subject, desires to state that he is not an advocate of any permanent system of currency usually known as an irredeemable currency. He believes, however, that the people of this country will not, and ought not to, submit to the higher rates of exchange prevailing previous to the war, and that any amendment to the national-currency act which shall result in restoring such high rates of exchange will also result in the downfall of a system of banking which, it is believed, will yet become the most satisfactory and complete of any ever established.

During the past year, so far as his observation has extended, the national bank note has been rarely at any perceptible discount for legal-tender notes in the city of New York; and during the late panic no distinction was made by the people between legal-tender notes of the United States and national bank notes. Both were alike hoarded as being the most desirable of all things to hold, and it is probable that when specie payments shall be resumed, the faith of the people will be so well established in the safety of the currency of the banks that no such general system of redemption will be required as was necessary for the unsafe currency issued by the different States previous to the war.

If the circulation should become redundant, as is sometimes the case with the silver coinage, and the national bank notes be at a discount for legal-tender notes, it will be only necessary for the surplus to be presented to the agencies in the city of New York, where more than two-thirds of the circulation is now redeemable, in order to restore the equilibrium; for it is to be hoped that previous to the return to specie payments some system will be adopted which will give abundant elasticity to the currency without increasing the expense and burden of general redemption, and without the loss resulting from the high rates of exchange which have always prevailed under previous systems.

RESERVE.

The advocates of a free-banking law are also advocates of the repeal of the chief restrictions of the national currency act, and particularly of the provision which requires the keeping of a certain amount of money as reserve against liabilities. They claim that the directors and managers of the banks, and not the legislature which enacts the law or the officer who executes it, are the best judges of the amount of money to be loaned, and the amount to be held on hand for the protection of their creditors; that the Government should be careful to protect the bill-holder from loss, but the depositor or other creditor may safely be allowed to protect himself. They further maintain that such laws prevent the banks from extending accommodations to legitimate business interests, which, consequently, suffer on account of the lack of such accommodations. In some instances this may be true, but such laws are passed not so much for the benefit of those persons who conduct their business on sound principles as for that class or association of persons which has but little experience in the method of transacting a legitimate business. If the law be correct in principle, it will be found not to interfere with the rights of those persons who understand the true theory of business, but its tendency will be to prevent abuses on the part of those who would otherwise take risks which a prudent and careful man would avoid.

Any association of persons may organize a bank under the provisions of the national currency act. If private citizens wish to transact business in accordance with their own judgment, they can avail themselves of the privilege by conducting a private business. If other citizens prefer to organize corporations under an act of Congress which imposes restrictions designed for the public good, who shall object? The privilege is open to both, and each can decide without prejudice or hindrance. A private banker solicits and obtains business on the strength of his good name, and it is well understood that the funds placed in his hands are to be used at his discretion, the depositors relying upon his business sagacity and judgment; but if corporations desire to organize under the authority and seal of a great nation, care should be exercised that the authority obtained shall not be abused.

During the past few years great corporations have been organized by authority of law, with the advantages of immense subsidies, but almost wholly without restrictions, the law-making power having been led to believe that the corporations authorized would contribute as much to the public good as to their own profit. But it has been found that overgrown corporations are conducted in defiance of the rights of the shareholders, and with little regard to the comfort, wants, and profit of the people, but chiefly for the benefit of the few officers and directors; and the whole country is now aroused to the mistaken legislation which has placed the highways of the nation under the control of a few men, without reserving such salutary restrictions as should compel the common carrier to deliver the products of the land to the market for a fair remuneration; and it is the great economical problem of the day how to correct a monstrous evil, which would have been under complete control if the proper restrictions had at first been provided and enforced.

The officers and directors of stock companies which have a good reputation are too apt to forget that they are but the servants of the shareholders, and that the poorest shareholder is entitled to information in reference to its affairs. The Bank of Amsterdam is said to have been bankrupt for fifty years prior to the announcement of its failure, yet it continued business for a half century upon the strength of the name and character it had built up; and many individuals and corporations are to-day supposed to be possessed of large wealth, whose affairs, if carefully scrutinized, would be found to exhibit the reverse. If banks are to be organized under the authority of law, and intrusted with the earnings of the people, it is right that legislators shall require them to loan the savings of the people upon real estate security of twice the value of the loan; and if the banks are organized for commercial purposes, it is right that they should be prohibited from loaning money upon real estate, and be required to loan money chiefly to business men upon commercial paper; and depositors have a right to expect that the contract which the law provides between them and the bank shall be enforced. If the law provides for a proper security for circulation, and at the same time defines the kind of security in which deposits shall be invested, it is as important to know that the contract with the depositor will be fulfilled, as well as the contract with the bill-holder. It is the business of such corporations to receive the money of the people, and first of all to fulfill their legal obligations with their creditors, rather than to attempt to follow the vagaries and manipulations of the stock-board, or assume to regulate the rate of interest on the street. While the law permits banking corporations to use a certain portion of the deposits of each creditor, and realize a profit therefrom, it provides also that they shall keep a certain other portion of such deposits on hand for the prompt payment of the creditor whenever it shall be demanded. The correctness of this principle of law is evident, but the difficulty is to ascertain the exact amount necessary to keep on hand. The reckless banker or director would loan it all, and frequently not to his neighbors for the purpose of facilitating legitimate transactions, but to himself, for use in some enterprise which promises well, but results in ruin. The prudent banker invests carefully the savings of his neighbors, and studies their wants, holding an ample fund at his command for all emergencies. The law properly provides that all the assets of a bank, even including the furniture, shall first be applied to the payment of the creditors, the shareholders having a right only to the balance which may remain after the payment of every cent of indebtedness. If the law is so careful to protect the interests of the depositors, it is also just that it should provide restrictions to that end, and devise methods of ascertaining

frequently whether these restrictions are strictly observed. The amount of the capital of the shareholder may be small, and the amount of the capital furnished by the depositor may be many times as great, so that the risk of the shareholder is by no means as great as that of the depositor.

The capital and surplus of the London and Westminster Bank of England belonging to the shareholders is fifteen millions of dollars, while the average capital, in the shape of deposits contributed by its creditors, is one hundred and twenty millions of dollars. Three national banks in the city of New York, with a capital and surplus belonging to the shareholders of ten millions of dollars, had, previous to the late crisis, deposits contributed by their creditors equal to fifty millions of dollars; and a late report from a savings bank in this country, on file in this Office, exhibits a capital belonging to shareholders of but \$25,000, while the capital contributed by the depositors was \$1,000,000. The capital contributed by the depositors in the first instance, that of the English bank, was eight times that contributed by the shareholders; in the second instance, that of the three New York banks, five times, and in the case of the savings bank forty times. The necessity of restrictions to govern corporations holding such large proportionate amounts of credits could not be better illustrated.

The banks of England, of Scotland, and of other countries of Europe, are managed by men who have had long experience in that branch of business, and their experience is handed down from generation to generation to their successors, and the organization of a corporation to conduct the business of banking by men untried in that particular profession or calling would be looked upon with disfavor, and meet with no success. But in this country, under the provisions of the act, any association of persons may organize a bank; and it is no uncommon occurrence for applications to be received for that purpose from persons who have had little or no experience in banking, but who desire to organize under the national currency act, because it is believed that an organization under that act will give to the shareholders a character and credit which they could not obtain if they should attempt to conduct a private banking business.

It is said that the restriction in reference to reserve should be removed from circulation, for the reason that the circulation is already safe beyond a peradventure. This is undoubtedly true, for the security of the circulation rests not alone upon the bonds which are deposited, but also upon the total assets of the bank, the personal liability of the shareholders, and, finally, upon the guarantee of the Government that in any event the face value of the note shall be paid. The absolute certainty of the full payment of the notes is therefore assured. But the question is not whether a reserve shall be held which shall insure the *payment*, merely, of the note, for that is unnecessary, but what amount of reserve shall be held by the banks to insure the *prompt* payment of all their liabilities? The percentage of reserve could be fixed relatively to the capital if the amount of the liabilities were in all cases proportionate to the amount of capital, which, as is well known, is not the case. The question is not what percentage should be held upon capital, upon deposits, or upon circulation, but what amount of reserve should be held to protect the demand liabilities of the bank; and the experience of years can alone determine that proportion.

A recent writer* on English banking, who has been extensively quoted in this country, has stated that the provision of the national cur-

*"Lombard Street," by Walter Bagehot.

rency act requiring a fixed proportion of reserve to liabilities is not the proper standard for a bank reserve, for the reason, that a fixed proportion "will sometimes err by excess, and sometimes by defect," and that "the near approach to the legal limit of reserve would be a sure incentive to panic." He says that "the very essence and principle in the American system is faulty;" but in the final summing up of his argument in reference to the reserve which the Bank of England should hold, he gives it as his opinion that the bank "ought *never* to keep less than £11,000,000, or £11,500,000, of reserve on hand, and that in order not to be below £11,500,000, the bank must begin to take precautions when the reserve is between £14,000,000 and £15,000,000, for experience shows that between £2,000,000 and £3,000,000 may probably enough be withdrawn from the bank's store before the right rate of interest is found which will attract money from abroad, and before that rate has had time to attract it." Again he says, "I should say that at the present time the mind of the monetary world would become feverish and fearful if the reserve of the banking department of England went below £10,000,000." This proportion is equal to more than one-third of the average liabilities of the Bank of England, and is more than eight per cent. in excess of the amount required by the national currency act.

When this distinguished economist asserts that the Bank of England "ought *never* to keep less than £11,000,000" on hand, and that "the monetary world would become feverish and fearful if the reserve in the bank department of the Bank of England went below £10,000,000," and at the same time that the rule of reserve required by the national currency act "will sometimes err by excess and sometimes by defect," the mind of the searcher after the truth in reference to the principles which should govern legislation upon this subject is bewildered, and will look in vain for light to the abstruse legislation and management of the Bank of England, and to the dark statistics which emanate semi-annually from the parlors of the London joint-stock banks.

The requirement that the reserve shall be proportional to the liabilities is based on the conviction that the amount of the reserve should be dependent on, or have some definite relation to, the varying amount of the liabilities; and the opposite view, to wit, that the reserve should have no such relation, but should be a fixed quantity, entirely independent of and undisturbed by changes in the amount of liabilities, appears to be in conflict with sound principles, and is at variance with the practice, when untrammelled, of the leading and safer banking institutions both of this country and of Europe.*

* *Bank of England deposits and reserve, compiled from the London Economist.*

Date.	Deposits.	Banking reserve.	Rate of discount.	Percent. of reserve.
	£	£	Per cent.	
July 30	24,403,984	12,423,352	3½	50.9
August 6	23,675,965	11,996,907		50.6
August 13	23,989,301	12,713,623		52.9
August 20	24,622,147	13,287,645	3	53.9
August 27	25,691,351	13,318,865		51.8
September 3	27,591,061	12,760,233		46.2
September 10	29,030,534	13,177,780		46.9
September 17	29,416,360	13,346,843		45.3
September 24	29,456,519	13,238,507	4	44.9
October 1	29,040,400	9,954,781	5	34.2
October 8	27,584,764	9,115,152		33.0
October 15	24,747,665	7,861,036	6	31.7
October 22	22,981,415	8,109,529	7	35.2
October 29	22,530,271	8,455,447	8	37.5
November 6	22,357,428	8,071,288	9	36.1

But it is claimed that the Bank of England is required to hold this large amount of reserve because it holds in its vaults the reserve, not only for its own dealers, but also of the joint-stock banks of England, whose combined deposits are three times as great as all the deposits of the Bank of England; and that, therefore, the Bank of England must at all times be ready, not only to pay the demands of its creditors, but also to extend loans to the other institutions in times of panic. The joint-stock banks of England are not, however, entirely deficient in reserve, for it is found upon reference to the statistics of the London and Westminster Bank for 1867, published by the same author, that this bank, with a capital of £2,000,000 and a surplus of £1,000,000, had at that time deposits of £13,889,021; cash on hand, £2,226,441, and government securities amounting to £3,572,797. This bank, which is the largest joint-stock bank in England, and second only to the Bank of England itself, held therefore at that time six per cent. of its liabilities in cash, and more than 25 per cent. in addition in available resources, while many other of the leading joint-stock banks of England continually hold in available resources a still greater amount, as may be seen from the following table:

Table of reserve, &c., of the ten principal joint-stock banks of London, on June 30, 1873, compiled from the London Economist of October 18, 1873, (supplement.)

Number.	Banks.	Capital and surplus.	Cash deposits.	Reserve.			Proportion of reserve to liabilities.		
				Cash.	Stock investments.	Total.	June 30, 1873.	Dec. 31, 1872.	June 30, 1872.
							<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i> ^a
1	London and Westminster	£3,000,000	£28,383,425	£3,796,639	£23,298,851	£27,095,490	24.99	26.48	25.31
2	London Joint Stock	1,673,849	17,404,319	2,218,816	1,080,000	3,298,816	18.95	18.22	15.45
3	Union	1,500,000	13,371,046	5,135,994	2,278,825	7,414,819	55.45	50.93	54.02
4	City	750,000	3,050,486	621,462	330,527	951,989	31.54	30.	31.96
5	Imperial	740,000	2,235,587	471,949	888,746	560,695	25.08	24.68	25.06
6	Alliance	940,000	1,821,583	665,028	158,156	723,184	39.70	36.24	33.43
7	Consolidated	876,125	2,988,705	854,029	1,208,402	1,062,431	35.54	32.20	34.50
8	Central	109,000	669,018	159,165	.....	159,165	23.79	42.77	38.30
9	London and Southwest'm	172,680	729,479	179,219	.....	179,219	24.57	23.75	22.12
10	London and County	1,800,000	17,821,279	15,195,143	1,647,498	6,842,641	38.96	37.80	41.36
	Total	11,561,654	88,474,927	19,297,444	8,991,005	28,288,449	31.97	32.55	31.40

^a Cash in hand and at the Bank of England.

^b Government stock and exchequer bills.

^c Consols, new 3 per cents., and reduced at 90.

^d Embraces £1,173,516 cash in the bank, £971,292 cash in Bank of England, and £2,991,185 cash lent at call.

^e Government stock, exchequer bills, debentures, &c.

^f Cash in hand at Bank of England, and at call.

^g Exchequer bills, East India debentures, and government securities.

^h Consols, India debentures, and city bonds.

ⁱ Investments in consols, &c.

^j New 3 per cents., and other government stocks.

^k Cash in hand and at call.

^l Cash on hand at head office and branches, and with Bank of England; cash at call and at notice, covered by securities.

^m Government and guaranteed stocks.

From the London Economist of March 15, 1873, page 83.

It is well known that the funds of the English government are the most readily convertible of any in the markets of the world, and that while English consols* can at all times be purchased at a moderate discount, (92,) they can also at all times be converted into a coin at a smaller loss than any other securities upon the market. The joint-stock banks of England, therefore, have a final resource in which their reserves can be invested with the certainty of conversion at any moment. The Bank of England thus holds continually a reserve of about one-third of the amount of its average liabilities, while the joint-stock banks of England continually hold in available reserve a still greater proportionate amount in cash and government securities; and it is no answer to the proposition under discussion to say that the conversion of the consols held by the English joint-stock banks into coin would have the effect at once to reduce the reserves of the Bank of England, for the money-market of London is, as we have been taught to believe, the money-market of the world, to which is attracted the capital of all nations by the simple process of raising the rate of interest.

The national currency act requires that the country banks shall hold 6 per cent., the redemption cities 12½ per cent., and the New York City banks 25 per cent. of their liabilities in cash, making an aggregate of cash reserve of from 13 to 15 per cent. The remainder of the reserve required to be held by the country banks may be on deposit with the banks in the redemption cities, while that of the redemption cities may be on deposit in the city of New York.

These large accumulations in the redemption cities, and in the banks of the city of New York, are to a large extent invested in call loans, the banks in the redemption cities and in the city of New York having no resource like the joint-stock banks of England in which to place their surplus of reserves, which can be readily converted in the markets of the world into coin, if occasion shall require; and it can hardly be doubted that if the surplus means of the country banks, which were invested in call-loans by their city correspondents, had been invested in funds convertible into cash upon demand, the disastrous results of the late panic would have been largely avoided.

The crisis was caused in a great degree by the desire of the country banks to withdraw their balances from the city banks; first, because in the month of September the amount on deposit with the city banks was needed for the legitimate purposes of trade; and secondly, because the country banks, foreseeing and fearing the return of the experience of previous years, thought it safer to withdraw their balances at once. When the reserves of the New York City banks became alarmingly reduced by the drafts of their country correspondents, the only resource left to the city banks was to convert their call-loans, amounting to some \$60,000,000; but these, if paid at all, were paid in checks upon the associated banks, and the latter found, the next morning, at the clearing-house, that, although a portion of their liabilities had been reduced by the payment of call-loans, they were in the aggregate no richer in currency than on the previous day. Suspension followed; but if the surplus of the country banks had been to a considerable extent invested in Government certificates, the drafts upon the city banks would have been proportionately less; and if the surplus fund of the city banks had likewise been held in such certificates, the avails of such certificates would have

* Since the year 1850 the English consols (three per cents.) have ranged in price from 99½ (in 1851) to 87½ (in 1866.) The average price has, however, during that period been above 92; a rate which indicates the borrowing power of the government to be about 3½ per cent. per annum.

been quietly withdrawn from the Treasury, and the banks would have found themselves possessed of ready means with which to supply the demands of their dealers.

It is said that the issue of such certificates would facilitate the withdrawal of legal-tender notes for speculative purposes, but the assistant treasurer in New York could hardly fail to be advised of the deposit of large amounts of money with himself for illegitimate purposes, and a provision of law similar to the one already in force, forfeiting the amount of money on deposit, and directing the prosecution of such offenders, would effectually prevent such transactions.

The issue of a Government certificate for the use of all the banks of the country, to be counted as a certain portion of their reserve, was recommended as follows in my last annual report:

The reserves of the nineteen hundred national banks located elsewhere than in the city of New York are held to a great extent in that city. For most of the time during the past year an amount equal to more than one-fifth of the capital of all these national banks has been held on deposit by the national banks of the city of New York to the credit of their correspondents. In many cases these credits amount to twice the capital of the bank with which they are deposited; in other cases the amount of deposits is three, four, and even five times the capital, which amount has been attracted thither largely by the payment of interest on deposits. The failure of one of these New York City banks in a time of monetary stringency would embarrass, if not ruin, many banks in the redemption cities, and, in turn, the country correspondents of these banks would suffer from the imprudence of the New York bank, which would be responsible for wide-spread disaster.

In times of excessive stringency loans are not made by such associations to business men upon commercial paper, but to dealers in speculative securities, upon short time, at high rates of interest; and an increase of call-loans beyond the proper limit is more likely to afford facilities for unwarrantable stock speculations than relief to legitimate business transactions.

The variations in the liabilities requiring reserve in the banks of the city of New York are very great. The banks outside of New York, during the dull season, send their surplus means to that city for deposit upon interest, to await the revival of business. The banks in the city of New York, at such periods of the year, have no legitimate outlet for these funds, and are, therefore, threatened with loss. The stock board takes advantage of this condition of affairs, speculation is stimulated by the cheapness of money, and a market is found for the idle funds upon doubtful collaterals, and the result is seen in the increased transactions at the clearing-house, which, during the past year, exceeded thirty-two thousand millions of dollars, or an average of more than one hundred millions of dollars daily—not one-half of which was the result of legitimate business; the total amount of transactions being greater than that of the bankers' clearing-house of the city of London. The evil arises largely from the payment by the banks of interest on deposits, an old-established custom which cannot easily be changed by direct legislation. A considerable portion of these deposits would remain at home if they could be used at a low rate of interest, and made available at any time upon the return of the season of active business. No sure investment of this kind is, however, open to the country banks, and the universal custom is to send forward the useless dollars, from vaults comparatively insecure, to their correspondents in the city, where they are supposed to be safer, and at the same time earning dividends for shareholders. *A Government issue, bearing a low rate of interest, to be counted as a certain proportion of the reserve, and an increase of the amount which the country banks are required to keep on hand, is the proper remedy for such a state of things. Such an investment need not result in inflation, for the currency invested would be in the possession of the Government. If the currency is held, the objection is the loss of interest to the Government; but this loss would be no more than a just rebate upon the six millions of dollars of taxation annually paid by the banks to the Government, at a time when almost every kind of internal taxation has been discontinued. Such a reduction of taxation should not be grudgingly made, if the result shall be to give elasticity to the currency, to strengthen and steady the money market, to give additional security to seven hundred millions of dollars belonging to depositors by retaining in the vaults of the banks a large amount of funds for legitimate business purposes, which would otherwise be thrown upon the stock board to unsettle values throughout the country, and alternately increase and depress the price of every commodity.*

The recommendation for the issue of these certificates, to be counted as a certain portion of the reserve, is renewed.

The same certificates could also be issued to a large extent as a safe investment for laboring men and others desiring such an investment for earnings. If such certificates were issued in amounts of \$50 they would at once be recognized as the safest possible temporary investment, and the Government would soon ascertain by experience what proportions of such certificates could be safely invested in the 6 per cent. bonds of the United States, thus saving the interest upon the funds in which the earnings of the laboring man were invested, and conferring a permanent benefit upon its humblest citizens.

The returns made to the clearing-house association of the weekly average of reserve of the national banks for each week since the first of January last, show that the provision referred to has been generally observed, and the exceptions to the rule have not been among banks of old established reputation, whose experience is entitled to great weight, but among banks more recently organized, which have been ambitious to obtain business and are willing to assume risks for that purpose.*

The rule requiring a reserve was adopted by the voluntary action of the clearing-house association of the city of New York, previous to the passage of the national currency act. At a meeting of bank officers, representing forty-two of the forty-six banks of the city of New York, held at the rooms of the clearing-house association in March, 1858, it was agreed "to keep on hand *at all times* an amount of coin equivalent to not less than 20 per cent. of our net deposits of every kind, which shall be made to include certified checks and other liabilities, except circulating notes, deducting the daily exchanges received from the clearing-house." This resolution was adopted five years previous to the passage of the national currency act, and its phraseology is not unlike the provisions of that act in reference to reserves to be held by the national banks of New York City. The resolution did not provide for a reserve on circulation, for the reason that the circulation of the city banks was at that time redeemable at par in coin; so that no action was necessary in

* *Statement of the weekly average percentage of reserve held by the New York City banks, as reported to the clearing-house.*

Week ending—	Average percentage of national banks.	Average percentage of State banks.	Average percentage of all.	Week ending—	Average percentage of national banks.	Average percentage of State banks.	Average percentage of all.
1873.				1873.			
Jan. 4	26.32	18.21	25.61	May 17	27.53	19.57	26.85
11	27.25	19.93	26.61	24	27.03	20.00	26.43
18	27.60	19.31	26.85	31	27.61	18.50	26.82
25	27.46	19.00	26.71	June 7	29.70	21.34	28.00
Feb. 1	26.56	17.59	25.77	14	30.28	20.87	28.50
8	26.35	16.99	25.54	21	30.34	20.80	28.51
15	24.93	17.90	24.32	28	30.97	21.25	30.14
21	24.78	16.88	24.10	July 5	31.78	19.09	30.72
Mar. 1	25.57	16.97	24.84	12	31.42	20.91	30.58
8	25.56	17.61	24.89	19	30.87	21.10	30.04
15	25.53	16.63	24.78	26	30.95	19.53	30.12
22	25.50	17.26	24.80	Aug. 2	30.59	19.83	29.67
29	25.34	16.95	24.62	9	30.18	21.42	29.42
Apr. 5	23.83	15.97	23.16	16	30.39	20.24	29.48
12	24.42	17.38	23.82	23	28.26	18.52	27.43
19	25.02	17.69	24.39	30	27.94	18.84	27.15
26	25.17	18.93	24.65	Sept. 6	25.67	17.62	24.95
May 3	26.51	19.03	25.87	13	24.44	18.35	23.89
10	27.32	19.54	26.67	20	23.55	17.95	23.03

From the weekly average percentage of the State banks is excluded the weekly average percentage of the Bank of America and the Manhattan Company, the former of which was invariably and the latter usually in excess of 25 per cent.

respect to the reserve to be held upon circulating notes. From that time to the passage of the national currency act the resolution was generally observed; and since the passage of the act neither the New York clearing-house association nor the clearing-house association of any city has requested the repeal of such restrictions. On the contrary, the New York association has repeatedly refused to modify the rule by agreeing that national bank notes, which by the law can be used in payment of debts to each other, may be so employed.

The national currency act requires that the national banks "shall at all times have on hand" the reserve required in lawful money, and the advocates of a repeal of the reserve laws insist that, under this provision, the national banks are absolutely prohibited from using these reserves at any time. The provision requiring that a reserve shall be kept on hand at all times, was intended to protect the depositor, and to keep the bank in funds for the purpose of responding at all times to the demands of its creditors. This is evident from the fact that the bank is required, when its reserves become deficient, to cease discounting and making dividends until the amount of the reserve shall be restored. The word "reserve" is used, as has been suggested, in the same sense as it is used in an army, and "the fact that a military commander cannot be definitely instructed when he may employ his reserve force, is not regarded as a reason why that important portion of the army organization should be abandoned, or be reduced in number or efficiency." To claim that a bank cannot redeem its own notes upon presentation, and cannot pay the checks of its depositors on demand if the payment of such debts shall intrench upon its reserves, is equivalent to declaring that the national currency act was intended to provide for the destruction of the very institutions it had created. From the first organization of the system to the present time, the uniform decisions have been that the object of the reserve is to enable the bank at all times to pay its debts. In times of panic the depositors of a bank, and not its officers and directors, are its masters; and it is absurd to maintain that a bank, liable at such times to be called upon to pay its debts, would, if there were no reserve laws, loan upon commercial paper, at the risk of almost certain failure and disgrace, the money which belongs to its creditors.

While the Comptroller concedes that experience may hereafter justify a modification of the provisions of the act in this respect, he is clearly of the opinion, in view of the lessons to be derived from the late suspension of currency payment in New York, that he would not be warranted in recommending any change at present, except the offer of inducements, as already stated, to the banks of the country to hold a larger proportion of their reserve in their own vaults, in certificates which can be readily converted into cash when the funds of the depositor are demanded.

If the certificates should, however, be issued as proposed, the reserve of the country banks and the reserve of banks in the redemption cities (other than New York) may with propriety be reduced, the amount required to be kept on hand being largely increased; while the banks in the city of New York should still be required to keep on hand 25 per cent., (one-half in certificates, if desired,) subject to a reduction at any time by the Comptroller, with the concurrence of the Secretary, upon the recommendation of the clearing-house. Upon the return to specie payments and the funding of the United States debt into bonds bearing a low rate of interest, the reserve now required may be very much reduced and perhaps altogether dispensed with.

A table in the appendix, which has been compiled from the regular

reports to this office, exhibits the percentage of reserve held by the national banks of the country for the past five years, and shows that in every State, and in the principal cities of the Union, they have been found, in almost every instance, to hold in the aggregate an amount of reserve considerably beyond the requirements of the law.

THE PANIC OF 1873.

The monetary crisis of 1873 may be said to have had its beginning in New York City on September 8, by the failure of the Warehouse Security Company, and of two houses which had left their regular business to embark on enterprises foreign thereto, which were followed on the 13th by the failure of a large firm of stock-brokers. On the 18th and 19th two of the largest banking-houses in the city, well known throughout the country, and which were interested in the negotiations of large amounts of railroad securities, also failed; and on the 20th of the same month the failures of the Union Trust Company, the National Trust Company, the National Bank of the Commonwealth, and three other well-known banking-houses were announced. On the same day the New York Stock Exchange, for the first time in its existence, closed its doors, and they were not again opened for a period of ten days, during which period legal-tender notes commanded a premium over certified checks of from one-fourth of one per cent. to three per cent. An active demand for deposits commenced on the 18th, and increased rapidly during the 19th and 20th, chiefly from the country correspondents of the banks; and their drafts continued to such an extent, "calling back their deposits in a medium never before received," that the reserves of the banks were alarmingly reduced.

The "call loans," amounting to more than sixty millions of dollars, upon which the banks relied to place themselves in funds in such an emergency, were entirely unavailable, because the means of the borrowers, upon the realization of which they depended to repay their loans were, to a great extent, pledged with the banks. These collaterals could in ordinary times have been sold, but at that moment no market could be found except at ruinous sacrifices. Had there been a market, the payments would have been made in checks upon the associated banks, which would not have added to the general supply of cash. A meeting of the clearing-house association was called, and on Saturday evening, September 20, the following plan for facilitating the settlement of balances at the clearing-house was unanimously adopted:

In order to enable the banks of this association to afford such additional assistance to the business community, and also for the purpose of facilitating the settlement of the exchanges between the banks, it is proposed that any bank in the clearing-house association, may, at its option, deposit with a committee of five persons, to be appointed for that purpose, an amount of its bills receivable, or other securities to be approved by said committee, who shall be authorized to issue therefor to said depositing bank certificates of deposit, bearing interest at seven per cent. per annum, in denominations of five and ten thousand dollars, such as may be desired, to an amount not in excess of seventy-five per cent. of the securities or bills receivable so deposited.

Except when the securities deposited shall consist of either United States stocks or gold certificates, the certificates of deposit may be issued upon the par value of such securities.

These certificates may be used in settlement of balances at the clearing-house for a period not to extend beyond the first of November proximo, and they shall be received by creditor banks during that period daily, in the same proportion as they bear to the aggregate amount of the debtor balances paid at the clearing-house.

The interest which may accrue upon these certificates shall, on the 1st day of No-

vement next, or sooner, should the certificates all be redeemed, be apportioned among the banks which shall have held them during that time.

The securities deposited with the committee, as above named, shall be held by them as a special deposit, pledged for the redemption of the certificates issued thereon.

The committee shall be authorized to exchange any portion of said securities for an equal amount of others, to be approved by them, at the request of the depositing bank, and shall have power to demand additional security, either by an exchange or an increased amount, at their discretion.

The amount of certificates which this committee may issue as above shall not exceed ten million dollars.

This arrangement shall be binding upon the clearing-house association when assented to by three-fourths of its members.

The banks shall report to the manager of the clearing-house every morning at 10 o'clock the amount of such certificates held by them.

That, in order to accomplish the purposes set forth in this arrangement, the legal tenders belonging to the associated banks shall be considered and treated as a common fund, held for mutual aid and protection, and the committee appointed shall have power to equalize the same by assessment, or otherwise, at their discretion.

For this purpose a statement shall be made to the committee of the condition of each bank on the morning of every day, before the commencement of business, which shall be sent with the exchanges to the manager of the clearing-house, specifying the following items:

1st. Amount of loans and discounts.

2d. Amount of loan certificates.

3d. Amount of United States certificates of deposit and legal-tender notes.

4th. Amount of deposits, deducting therefrom the amount of special gold deposits.

The suspension of currency payments followed and was at first confined to the banks of New York City, but afterward extended to other large cities because the New York banks could not respond to the demands of their correspondents in those cities, and these, in turn, could not respond to the demands of *their* correspondents. Exchange on New York, which would otherwise have commanded a slight premium, was at a discount, and to a considerable extent unavailable. The suspension of the banks in other leading cities, almost without exception, therefore followed, and their partial or entire suspension continued for forty days, until confidence was in a measure restored by the resumption of the New York City banks on the first day of November.

Although predictions had been made of the approach of a financial crisis, there were no apprehensions of its immediate occurrence. On the contrary there were in almost every direction evidences of prosperity. The harvest was nearly or quite completed, and the bins and granaries were full to overflowing. The manufacturing and mining interests had also been prosperous during the year, and there was good promise that the fall trade, which had opened, would be as large as during previous years. The value of the cereals, potatoes, tobacco, and hay for 1872, is estimated by the Department of Agriculture at \$1,324,385,000. It is supposed that the value of these products for the present year, a large portion of which was at this time ready for sale and awaiting shipment to market, will not vary materially from the above-mentioned estimate of last year. An estimate based upon the census returns of 1869 gives the probable aggregate value of the marketable products of industry for that year as \$4,030,000,000, and a similar estimate upon the same basis, and upon returns to the Agricultural Department, gives an increase of \$1,788,000,000 for 1873 over the amount for 1868.

It is not the province of the Comptroller to explain the causes which led to this suspension. In order to enter upon such an explanation it would be necessary to obtain comparative data for a series of years in reference to the imports and exports, the products of industry, the issue of currency and other evidences of debt, and, in fact, a general discussion of the political economy of the country. The immediate

cause of the crisis is, however, more apparent. The money market had become overloaded with debt, the cost of railroad construction for five years past being estimated to have been \$1,700,000,000, or about \$340,000,000 annually; while debt based upon almost every species of property—State, city, town, manufacturing corporations, and mining companies—had been sold in the market. Such bonds and stocks had been disposed of to a considerable extent in foreign markets, and so long as this continued the sale of similar securities was stimulated, and additional amounts offered. When the sale of such securities could no longer be effected abroad, the bonds of railroads and other enterprises of like nature which were in process of construction were thus forced upon the home market, until their negotiation became almost impossible. The bankers of the city of New York, who were burdened with the load, could not respond to the demands of their creditors, the numerous holders of similar securities became alarmed, and the panic soon extended throughout the country.

The present financial crisis may, in a great degree, be attributed to the intimate relations of the banks of the city of New York with the transactions of the stock-board, more than one-fourth, and in many instances nearly one-third, of the bills-receivable of the banks, since the late civil war, having consisted of demand loans to brokers and members of the stock-board, which transactions have a tendency to impede and unsettle, instead of facilitating, the legitimate business interests of the whole country. Previous to the war the stock-board is said to have consisted of only one hundred and fifty members, and its organic principle was a strictly commission business, under a stringent and conservative constitution and by-laws. The close of the war found the membership of the stock-board increased to eleven hundred, and composed of men from all parts of the country, many of whom had congregated in Wall street, adopting for their rule of business the apt motto of Horace, "Make money; make it honestly if you can; at all events make money."* The law of the State of New York, restricting the operations of the stock-board, which had been retained on the statute-book since 1813,† had, unfortunately, been repealed in 1858, so that its members and manipulators were enabled to increase their operations to a gigantic scale.

* *Rem facias; rem,*

Si possis, recte; si non, quocunque modo rem.

† "All contracts, written or verbal, for the sale or transfer of any certificate or other evidence of debt, due by or from the United States, or any separate State, or of any share or interest in the stock of any bank, or of any company incorporated under any law of the United States, or of any individual State, shall be absolutely void, unless the party contracting to sell or transfer the same shall, at the time of making such contract, be in the actual possession of the certificate or other evidence of such debt, share or interest, or be otherwise entitled in his own right, or be duly authorized by some person so entitled, to sell or transfer the said certificate of debt, share or interest so contracted for.

"All wagers concerning the price or prices, present or future, of any part of any debt due by or from the United States, or any separate State, or of any share or interest in the stock of any bank or other company incorporated under the laws of the United States, or any individual State, or of any certificate or other evidence of any such debt or part of such debt, or of any such share or interest, shall be void.

"Every person who shall pay or deliver any money, goods or thing in action, by way of premium or difference, in pursuance of any contract or wager in the two last sections declared void, and his personal representatives may recover such money, goods, or other thing in action, of and from the party receiving the same and his personal representatives."

Passed February 25, 1813. (Page 706, revised statutes of New York, vol. 1, second edition.) Repealed laws of New York, page 251, eighty-first session, 1858.

The quotations of the stock-board are known to be too frequently fictions of speculation, and yet these fictions control the commerce and business of a great country, and their influence is not confined to this country, but extends to other countries, and seriously impairs our credit with foreign nations. The fictitious debts of railroads and other corporations which they have bolstered up, and which have obtained quotations in London and other markets of the world, have now been reduced to a more proper valuation, or stricken from the list.

Whether the Congress of the United States or the legislature of the State of New York may not re-enact a law reviving similar restrictions with great benefit to the true business interests of all parties is respectfully submitted.

Many measures of reform are proposed in order that the lessons of the crisis may not be lost, and others be led hereafter to repeat similar errors. Unity of action among the leading banks of the great cities will do more to reform abuses than any congressional enactment; for, unless such corporations shall unite and insist upon legitimate methods of conducting business, the laws of Congress in reference thereto will be likely soon to become inoperative—such enactments being observed in their true spirit by the few, while the many evade them and thus invite a repetition of similar disasters.

If, however, the banks are disinclined to unite for such a purpose, the legislation required of Congress will be such as will induce associations outside of the city of New York to retain in their vaults such funds as are not needed at the commercial center for purposes of legitimate business.

The following table, exhibiting the condition of the banks in New York City in the month of October for four years past, has been prepared for purposes of comparison with the statement of September 12, of the present year, which is also given :

Resources.	OCTOBER 9, 1869.	OCTOBER 8, 1870.	OCTOBER 2, 1871.	OCTOBER 3, 1872.	SEPTEMBER 12, 1873.
	54 banks.	54 banks.	54 banks.	50 banks.	48 banks.
Loans on U. S. bonds on demand	\$9,414,376 00	\$9,012,964 10	\$5,661,498 50	\$3,180,738 35	\$2,938,875 98
Other st'ks, b'ds, &c., on dem'd	48,650,888 51	53,809,602 90	70,185,331 18	53,409,624 68	57,916,130 34
Loans payable in gold				3,411,738 28	4,381,571 00
Loans, all other	100,237,639 30	105,146,590 54	122,806,969 10	123,183,624 55	133,924,310 47
Overdrafts	241,054 67	112,928 40	215,166 19	225,675 50	182,459 04
Bonds for circulation	41,762,450 00	40,856,550 00	38,337,600 00	34,312,100 00	33,870,100 00
Bonds for deposits	1,474,000 00	700,000 00	4,569,000 00	1,066,750 00	650,000 00
U. S. bonds on hand	5,011,500 00	6,569,750 00	5,684,050 00	4,310,700 00	3,332,400 00
Other stocks and bonds	6,514,988 07	6,990,261 39	5,949,250 03	4,400,397 21	4,532,797 40
Due from national banks	13,952,536 46	12,617,724 05	15,342,721 82	13,225,611 01	15,740,765 99
Due from State banks	7,422,039 95	2,472,529 36	3,173,841 40	3,232,205 48	2,077,286 04
Real estate, furniture, & fixtures	1,103,007 65	7,833,189 04	8,034,205 88	8,061,352 99	8,469,984 33
Current expenses	3,487,581 39	1,282,525 00	1,250,116 17	1,117,471 34	905,622 11
Premiums paid	805,508 82	921,615 25	1,232,601 10	804,339 19	766,179 69
Cash items	78,555,991 12	2,330,751 92	2,765,929 97	3,649,474 86	2,058,769 53
Clearing-house exchanges	1,753,346 00	2,691,519 00	1,833,474 00	89,971,391 35	67,897,740 69
National bank notes	611,751 74	331,076 76	294,857 09	2,724,791 00	2,618,583 00
Fractional currency	1,792,740 73	1,607,742 91	1,121,869 40	293,901 62	338,394 32
Coin	16,897,900 00	7,533,900 00	7,500,260 00	920,767 37	1,063,200 55
Gold Treasury notes	21,070,062 00	17,648,577 00	32,044,183 00	5,454,580 00	13,592,610 00
Legal-tender notes	12,050,000 00	11,140,000 00	500,000 00	27,004,485 00	21,468,530 00
Three per cent. certificates				575,000 00	
U. S. certificates of deposit				5,855,000 00	10,810,000 00
Clearing-house certificates	13,945,000 00	17,015,000 00	17,895,000 00	5,585,000 00	
	390,563,093 35	375,152,133 15	422,345,958 95	395,976,719 76	389,486,310 48

Liabilities.	OCTOBER 9, 1869.	OCTOBER 8, 1870.	OCTOBER 2, 1871.	OCTOBER 3, 1872.	SEPTEMBER 12, 1873..
	54 banks.	54 banks.	54 banks.	50 banks.	48 banks.
Capital stock.....	\$73,218,100 00	\$73,435,000 00	\$73,235,000 00	\$71,285,000 00	\$70,235,000 00
Surplus fund.....	17,768,667 71	18,835,099 19	19,468,615 29	20,878,777 81	21,923,211 45
Undivided profits.....	10,964,277 76	10,039,181 42	10,388,623 51	11,049,162 30	11,210,470 03
National bank circulation.....	34,683,075 00	32,945,080 00	30,632,976 00	28,070,951 00	27,482,342 00
State bank circulation.....	243,974 00	235,959 00	226,479 00	189,575 00	146,525 00
Dividends, unpaid.....		236,860 65	265,569 71	261,830 46	205,979 60
Individual deposits—currency.....	136,660 848 70	127,991,339 01	141,091,424 39	117,749,902 19	111,463,264 04
gold.....				6,170,566 29	12,101,731 10
Certified checks.....	52,580,265 47	37,689,570 53	4,679,638 56	63,827,794 36	42,695,185 81
Cashiers' checks.....	1,282,332 36	1,329,457 01	891,358 43	778,729 10	1,252,481 79
United States deposits.....	253,692 98	241,961 99	4,073,218 32	238,092 15	296,877 39
Deposits of U. S. disb'g officers.....				3,213 37	40,297 13
Due to other national banks.....	50,005,913 23	55,947,455 65	76,701,443 53	60,580,921 60	72,257,769 25
Due to State banks and bankers.....	12,901,946 14	16,225,168 70	20,630,052 21	14,852,279 01	18,113,050 50
Notes and bills rediscounted.....			61,500 00		
Bills payable.....				39,825 14	62,125 39
Total.....	390,563,093 35	375,152,133 15	422,345,958 95	395,976,719 78	389,486,310 48

Reserve, 24.4 per cent.

The following totals exhibit similar data, compiled from the returns of the country banks of New England, the Middle, and the Western and Northwestern States.

States.	Items.	September 12, 1873.	October 13, 1873.	November 1, 1873.
NEW ENGLAND STATES.				
Maine.....	Loans.....	\$154,407,121	\$150,841,262	\$148,291,782
New Hampshire.....	Circulation.....	82,746,627	83,154,774	83,288,566
Vermont.....	Deposits.....	61,912,935	55,830,627	52,725,593
Massachusetts.....	Balance due to banks.....	3,230,941	2,224,089	552,117
Rhode Island.....	Due from redeeming agents.....	18,969,598	13,411,621	12,425,176
Connecticut.....	Legal-tenders.....	10,956,979	11,517,756	11,431,217
	Specie.....	360,786	304,187	339,634
MIDDLE STATES.				
New York.....	Loans.....	150,157,681	142,085,003	138,273,174
New Jersey.....	Circulation.....	65,416,519	65,871,069	65,976,343
Pennsylvania.....	Deposits.....	102,671,101	89,036,682	85,907,955
Delaware.....	Balance due to banks.....	1,226,981	1,869,819	
Maryland.....	Due from redeeming agents.....	21,428,875	14,015,227	12,024,641
	Legal tenders.....	13,541,549	14,782,708	14,949,860
	Specie.....	430,944	301,939	337,335
WESTERN STATES.				
Ohio.....	Loans.....	123,854,884	116,833,970	111,549,204
Indiana.....	Circulation.....	59,659,474	60,253,336	60,475,650
Illinois.....	Deposits.....	92,856,762	75,541,162	70,772,060
Michigan.....	Balance due to banks.....			
Wisconsin.....	Due from redeeming agents.....	17,993,614	8,029,701	7,981,507
Iowa.....	Legal tenders.....	14,085,011	16,341,748	16,199,236
Minnesota.....	Specie.....	246,003	217,680	275,521
Kansas.....				
Nebraska.....				

The Comptroller, in order to obtain statistics of the condition of the banks during the late panic, as well as just previous to its commencement, issued a circular calling upon all the national banks for reports on October 13, the day on which the banks of the city of New York held the smallest amount of legal-tender notes during the late crisis, and on November 1, the day on which the banks resumed currency payments. The aggregates of these statements for each State and the redemption cities will be found in full in the appendix to this report, as will also a statement exhibiting in detail the average amount of loans, circulation, deposits, specie, and legal-tender notes of each of the asso-

ciated banks of New York City for the week ending September 20, 1873, and the aggregates as reported to the clearing-house for the week ending November 22. From all these returns the following comparative statement of the banks in New York City at different dates has been prepared :

	September 12, 1873.	September 20, 1873.*	October 13, 1873.	November 1, 1873.	November 22, 1873.*
Loans	\$199, 160, 888	.....	\$179, 135, 030	\$169, 164, 559	.....
Circulation	27, 482, 342	\$27, 151, 600	27, 851, 206	27, 835, 612	\$27, 267, 700
Deposits	99, 952, 097	167, 184, 600	89, 664, 948	92, 563, 997	138, 625, 300
Balance due to banks	72, 552, 768	.....	33, 790, 118	36, 911, 563	.....
Legal tenders	32, 278, 530	29, 607, 200	6, 517, 250	15, 668, 452	25, 330, 600
Specie	14, 585, 811	16, 119, 400	10, 031, 470	11, 499, 457	14, 759, 300

* Averages as reported to clearing-house, for week ending at the date mentioned.

Some of the special reports were not received until during the present week, and the abstracts were therefore so lately completed that the Comptroller can only refer the inquirer to these curious and interesting statistics of the condition of the banks of the country during the month of the panic, without any extended comments.*

INTEREST ON DEPOSITS.

In my last annual report I referred briefly to the evils resulting from the payment of interest upon deposits, and my predecessors have frequently referred more at length to the same subject. The difficulty has been that the proposed legislation by Congress upon the subject would apply only to the national banks. The effect of such legislation would be to bring State banks and savings banks, organized by authority of the different States, in direct competition with the national banks in securing the accounts of correspondents and dealers; the national banks would be desirous of retaining their business, and the more unscrupulous would not hesitate to evade the law by offering to make collections throughout the country free of charge, to buy and sell stocks without commission, and to rediscount paper at low rates. The proposed action of the clearing-house in the city of New York, if adopted by the clearing-houses of the principal cities of the Union, would do more to prevent the payment of interest on deposits than any congressional enactment. But the evils resulting from the payment of interest upon deposits are by no means confined to the city banks. It may be safely said that this custom, which prevails in almost every city and village of the Union, has done more than any other to demoralize the business of banking. State banks, private bankers, and associations under the guise of savings banks, everywhere, offer rates of interest upon deposits which can-

* Since writing the above the following statement has been prepared, showing the whole amount of national-bank currency, legal-tender notes, and fractional currency issued up to October 12 and November 1, 1873:

	October 13.	November 1.
National-bank currency	\$350, 049, 056	\$350, 332, 884
Legal-tender notes	359, 566, 888	360, 952, 206
Fractional currency	46, 699, 191	47, 876, 149
Totals	756, 315, 135	759, 161, 239
Deduct amounts held by the Treasury and by the banks	116, 496, 997	128, 140, 727
Which will leave unaccounted for	639, 818, 138	631, 020, 512

After making due allowance for the currency held by State and savings-banks, trust companies, and private bankers, these are larger amounts than can be supposed to have been in the pockets of men or the tills of small dealers. But it may be left to the ingenuities in such matters to divine what portion thereof was hoarded by the timid, the ignorant, or the covetous.

not safely be paid by those engaged in legitimate business. National banks, desirous of retaining the business of their dealers, also make similar offers, and the result is, not only the increase of the rates of interest paid to business men, but, as a consequence, investments in unsecured loans, bringing ultimate loss both upon the shareholders of the bank and the depositors. The kind of legislation needed is that which shall apply to all banks and bankers alike, whether organized under the national currency act or otherwise. A law prohibiting the payment of interest on deposits by the national banks will have little effect, unless followed by similar legislation under authority of the different States, and there is little hope that such legislation can be obtained. The national currency act, which was passed during the war, provided for a tax of one-half of one per cent. upon all deposits, and, subsequently, internal revenue legislation extended this tax to all deposits made with State banks and individual bankers. If legislation prohibiting the payment of interest on deposits shall be proposed, I recommend that this law be so amended as to repeal this tax, so far as it applies to demand deposits, and that an increased rate of taxation be imposed uniformly upon all deposits which, either directly or indirectly, are placed with banks and bankers with the offer or expectation of receiving interest. Such legislation, if rigidly enforced, would have the effect, not only of reducing the rate of interest throughout the country, but at the same time preventing the illegitimate organization of savings banks—which organizations should be allowed only upon the condition that the savings of the people shall be carefully and prudently invested, and the interest arising therefrom, after deducting reasonable expenses, distributed from time to time to the depositors, and to no other persons whatsoever.

CERTIFICATION OF CHECKS.

The act of March 3, 1869, authorizes the appointment of a receiver "if any officer, clerk, or agent of any national bank shall certify any check drawn upon said bank, unless the person or company drawing the said check shall have on deposit in said bank at the time said check is certified an amount of money equal to the amount specified in such check."

Receivers have been appointed during the past year, for the National Bank of the Commonwealth of New York and the New Orleans National Banking Association, for violations of this act; and it is the intention of the Comptroller to hereafter rigidly enforce this act whenever he is satisfied of such violation.

PROFIT ON CIRCULATION; TAXATION, EARNINGS, AND DIVIDENDS.

It is asserted that the national banks should be subject to greater taxation than other capital because they derive large profits from the issue of their circulating notes. In general terms it is stated that the profit derived by the national banks from such circulation is between five and six per cent. in gold interest upon the amount of the bonds on deposit with the Treasurer, bearing that rate of interest payable in coin. Nothing could be more erroneous. The banks hold an average reserve of more than one hundred millions of legal-tender notes, which is equivalent to a loan to the Government without interest. They also hold of United States bonds, purchased at a premium, \$42,471,000 in excess of the circulation issued, which they are required to keep on deposit with the Treasurer of the United States as security for circulation, and from which they derive no profit except the annual interest paid to all holders of such bonds. Large amounts of United States

six per cent. bonds held by the banks have also from time to time been voluntarily surrendered by them to the Government and five per cent. bonds taken in exchange.

The only national banks authorized to be organized under the act of July 12, 1870, were banks to be located in States which had received less than their proportion of circulation, as provided by the act. During a large portion of the past year, five per cent. bonds issued by the Government have been at a premium in the market of fifteen per cent. A national bank organized in the city of Chicago deposits with the Treasurer \$100,000 of five per cent. bonds, costing \$115,000 in currency. Upon these bonds the bank receives from the Government \$5,000 interest in gold, which, with the premium thereon, would amount to \$5,750. It also receives in circulation \$90,000, and is required to keep twenty-five per cent. of that amount on hand as reserve, leaving \$67,500, from which it would derive an income, at ten per cent., of \$6,750; and from this must be deducted a tax of one per cent. (\$900) upon the amount of circulation issued, leaving an income of \$5,850, which, if added to the interest received from the bonds, would amount to \$11,600. If the \$115,000 had been invested in bonds and mortgages bearing ten per cent. interest, it would net annually \$11,500, leaving a profit of \$100 to the bank for circulation during the year, and a loss of \$15,000 premium upon the bonds at the date of their maturity. The profits of a country bank located in the West or South, with interest at ten per cent., adopting the same calculation, would be a little more than one per cent., and of a bank located in the city of New York, with interest at seven per cent., about $1\frac{1}{3}$ per cent.; and of a country bank located in the East, with interest at seven per cent., less than $2\frac{1}{2}$ per cent. The earnings upon capital invested in United States bonds upon which circulation is issued, would not, in the city of New York, exceed the profits of an investment returning an income of $8\frac{1}{2}$ per cent., and in a country bank in the East they would be but little more than on an investment earning nine per cent.

The national banks, prior to May 1, 1871, paid to the Commissioner of Internal Revenue a license or special tax of \$2 on each \$1,000 of capital, and an income tax on net earnings to December 31, 1871. The special or license tax from May 1, 1864, to May 1, 1871, amounted to \$5,322,688.43; the income tax from March 1, 1869, to September 1, 1871, amounted to \$5,539,289.17. The national banks also pay the following taxes to the Treasurer of the United States: one per cent. annually on circulation outstanding; one-half of one per cent. annually upon deposits; and one-half of one per cent. annually upon capital not invested in United States bonds. These taxes are payable semi-annually.

The following table exhibits the amount of taxes collected by the Treasurer, annually, from the organization of the system to January 1, 1873:

Year.	Circulation.	Deposits.	Capital.	Aggregate.
1864	\$287,740 45	\$412,953 99	\$55,631 63.	\$756,326 07
1865	1,371,170 52	2,106,480 74	316,829 01	3,794,480 27
1866	2,638,396 35	2,668,674 72	350,545 29	5,657,616 36
1867	2,934,685 63	2,518,780 65	314,899 42	5,768,365 70.
1868	2,955,394 60	2,657,235 91	299,126 21	5,911,756 72
1869	2,956,168 02	2,325,571 87	349,147 97	5,830,887 86
1870	2,941,381 51	2,694,480 26	381,598 67	6,017,460 34
1871	3,092,797 56	3,027,767 58	385,247 07	6,505,812 21
1872	3,232,597 46	3,144,839 45	418,883 75	6,846,320 66
Totals	22,460,332 00	21,756,785 17	2,871,909 02	47,089,026 19

The national banks are required by the act of March 3, 1869, to make semi-annual returns to this office of their dividends and earnings. From these returns the following table has been compiled, exhibiting the aggregate capital and surplus, total dividends, and total earnings of the national banks, with the ratio of dividends to capital, dividends to capital and surplus, and earnings to capital and surplus for each half year, commencing March 1, 1869, and ending September 1, 1873.

Period of six months ending—	No. of banks.	Capital.	Surplus.	Total dividends.	Total net earnings.	RATIOS.		
						Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
						<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
Sept. 1, 1869.	1,481	\$401,650,802	\$82,105,848	\$21,767,831	\$29,221,184	5.42	4.50	6.04
Mar. 1, 1870.	1,571	416,366,991	86,118,210	21,479,095	28,996,934	5.16	4.27	5.77
Sept. 1, 1870.	1,601	425,317,104	91,630,620	21,080,343	26,813,885	4.96	4.08	5.19
Mar. 1, 1871.	1,605	428,699,165	94,672,401	22,205,150	27,243,162	5.18	4.24	5.21
Sept. 1, 1871.	1,693	445,999,264	98,286,591	22,125,279	27,315,311	4.96	4.07	5.02
Mar. 1, 1872.	1,750	450,693,706	99,431,243	22,859,826	27,502,539	5.07	4.16	5.00
Sept. 1, 1872.	1,852	465,676,023	105,181,942	23,827,289	30,572,891	5.12	4.17	5.36
Mar. 1, 1873.	1,912	475,918,683	114,257,288	24,826,061	31,926,478	5.22	4.21	5.41
Sept. 1, 1873.	1,955	488,100,951	118,113,848	24,823,029	33,122,000	5.09	4.09	5.46

This table shows that the dividends of the national banks upon an average for a series of years, have been about ten per centum per annum, while the dividends upon capital and surplus, which is the true ratio, have been less than nine per cent.* As the law now stands, the

* The following statement of the ten principal joint-stock banks of London, including their branches, exhibiting the capital, reserve, deposits, net profits, and dividends of each for the half year previous to July 1, 1873, has been compiled from balance-sheets of the banks published in the London Economist of October 18, 1873 :

No.	Banks.	Capital and surplus.	Total deposits and acceptances.	Net profits.	Proportion of net profits to capital.	Amount of dividends for half year.	Proportion of dividend to capital.			
							June 30, 1873.	December 31, 1872.	June 30, 1872.	December 31, 1871.
					<i>per ct. pr an.</i>		<i>per ct. pr an.</i>	<i>per ct. pr an.</i>	<i>per ct. pr an.</i>	<i>per ct. pr an.</i>
1	London and Westminster	£3,000,000	£29,548,770	£241,098	24.10	£200,000	20	*20	*20	*18
2	London Joint Stock	1,673,849	17,404,319	139,867	23.31	120,000	20	25	20	25 5-6
3	London and County	1,800,000	20,936,233	169,384	28.23	100,000	20	20	20	19
4	Union	1,500,000	18,028,531	137,910	22.98	127,500	20	20	20	20
5	City	750,000	6,154,383	49,509	16.50	30,000	10	10	10	9
6	Imperial	740,000	2,919,237	46,634	13.82	27,000	8	8	8	6
7	London and South-western	172,680	758,314	7,101	8.54	4,985	6	6	5	5
8	Consolidated	876,125	3,258,035	69,895	16.47	36,000	9	9	8	7½
9	Central	109,000	669,018	8,004	16.00	4,000	8	8	8	6
10	Alliance	940,000	2,336,440	34,520	8.63	28,000	7	7	6	5
	Total	11,561,654	102,013,280	903,922	20.68	677,485	15½	.....	.....	.....
	Bank of England, August 31, 1873...	17,580,000	£29,080,534	785,221	10.80	*764,032	10	10		

* From the London Economist of March 15, 1873, page 84.

† Public and other deposits September 11, 1873.

The statistics of the Bank of England and its dividends were obtained from the report of the Bank of England published in the Economist for September 13, 1873. The usual dividends of this bank are 10 per cent. per annum, but the amount has varied for some years past from 8 to 13 per cent.

national banks are subject to a tax of one per cent. per annum upon circulation, of one-half of one per cent. upon the average amount of deposits, and one-half of one per cent. upon the average amount of capital stock beyond the amount invested in United States bonds. The taxation on deposits was essentially a "war-tax," such a duty never having been, as is believed, before imposed upon the banks of any country. While almost every other species of property and investment escapes taxation upon its full valuation, the data for the taxation of the national banks can always be obtained from their reports; so that a tax is derived from this species of investment at a much greater ratio than that derived from capital otherwise invested. The result of such excessive taxation is to increase the rate of interest which is paid by the borrower, for the same reason that an internal-revenue tax upon the products of the manufacturer is paid, not by the manufacturer, but by the consumer. The Comptroller is of opinion that justice to all parties requires the repeal of the provision imposing a tax upon deposits, unless, in the judgment of Congress, interest-bearing certificates shall be issued as recommended, which may be counted as a certain portion of the reserve to be kept on hand; in which event it is believed that the taxation derived from deposits will much more than liquidate the interest derived from such certificates.

An additional table in the appendix exhibits in a concise form the ratio of dividends to capital, dividends to capital and surplus, and earnings to capital and surplus, of the national banks in every State of the Union and in the redemption cities, semi-annually, from March 1, 1869, to September 1, 1873.

INSOLVENT BANKS.

Since the last annual report, receivers have been appointed for eleven national banks, (seven of which failed during the late financial crisis,) as follows:

Name and location.	Appointment of receiver.	Capital stock.	Claims proved.	Divi- dends.	Cash on hand.
Scandinavian National Bank, Chicago, Ill.	Dec. 12, 1872	\$250,000	\$240,810	<i>Per ct.</i> 25	\$16,300
Wallkill National Bank, Middletown, N. Y.	Dec. 31, 1872	175,000	152,588	75	15,302
Crescent City National Bank, New Orleans, La.	Mar. 18, 1873	500,000	*666,751	.....	131,945
Atlantic National Bank, New York, N. Y.	Apr. 28, 1873	300,000	521,526	55	109,030
First National Bank of Washington, D. C.	Sept. 19, 1873	500,000	*1,655,795	30	
National Bank of the Commonwealth, New York.	Sept. 22, 1873	750,000	*791,036	.....	153,300
Merchants' National Bank, Petersburg, Va.	Sept. 25, 1873	400,000	*1,002,346	.....	12,787
First National Bank of Petersburg, Va.	Sept. 25, 1873	200,000	*178,618	.....	8,922
First National Bank of Mansfield, Ohio.	Oct. 18, 1873	100,000	*177,207	.....	9,355
New Orleans National Banking Association, La.	Oct. 23, 1873	600,000	*642,182	.....	7,972
First National Bank of Carlisle, Pa.	Oct. 24, 1873	50,000	*68,960	.....	1,814
Total		3,825,000	6,097,819	.....	

* Estimated amount of claims.

The failure of all of these banks may be attributed to the criminal mismanagement of their officers, or to the neglect or violation of the act on the part of their directors. The officers of two of these banks have been arrested; one has been convicted, and the other is undergoing trial; while the president of the first bank which failed during the year left the country on the pretext of visiting some of the foreign shareholders of the bank for the purpose of inducing them to subscribe for additional stock, but did not, of course, return upon the announcement of the failure of the bank.

Dividends have been declared in favor of the creditors of these banks as follows:

Scandinavian National Bank, Chicago.....	25 per cent.
Wallkill National Bank, Middletown, N. Y.....	75 per cent.
Atlantic National Bank, New York City.....	55 per cent.
First National Bank, Washington, D. C.....	30 per cent.

During the year dividends have been declared as follows upon banks which had previously failed:

First National Bank, Selma, Ala.....	35 per cent.
National Unadilla Bank, Unadilla, N. Y.....	32 per cent.
First National Bank, Bethel, Conn.....	25 per cent.
National Bank of Vicksburg, Miss.....	35 per cent.
First National Bank, Rockford, Ill.....	25 per cent.
First National Bank of Nevada, Austin, Nev.....	15 per cent.
Eighth National Bank, New York.....	10 per cent.
First National Bank, Fort Smith, Ark.....	100 per cent.

Assessments will soon be made upon the shareholders for deficiency, and, if not paid, suits will be brought to collect such deficiency from the shareholders of The Farmers and Citizens' National Bank of Brooklyn and The Eighth National Bank of New York. Similar suits will be promptly brought against the shareholders of the other banks as soon as the deficiency shall be ascertained. The receivers of The Ocean National Bank of New York, The Wallkill National Bank of Middletown, N. Y., The Atlantic National Bank of New York, The First National Bank of Washington, D. C., The National Bank of the Commonwealth, New York, The First National Bank of Mansfield, Ohio, and The First National Bank of Carlisle, Pa., encourage me to believe that the creditors will be paid in full in the course of the next year. No effort will be spared on the part of the Comptroller to collect promptly the assets of these insolvent banks, and return, if possible, the full amount to the creditors. In many cases creditors grow impatient, and attribute great neglect to the Comptroller and the receiver, when the delay in the payment of dividends has been caused by protracted litigation which could not be avoided, and which has been continued for the benefit of the creditors. It is believed, however, that no other system of banking previous to the organization of the national banking system has been so successful in converting assets and making prompt dividends to creditors.

Attorney-General Akerman gave an opinion, September 9, 1871, that the United States was not entitled to precedence for moneys deposited in national banks beyond the amount of security on deposit with the Treasurer. This decision has recently been confirmed by the present Attorney-General, and approved by the Secretary of the Treasury, and under that decision dividends have been declared during the past year in favor of the creditors of The First National Bank of Selma, Ala., and The National Bank of Vicksburg, Miss. A dividend in favor of the creditors of The First National of New Orleans is still delayed, on account of a claim of the Government consisting of a balance of \$221,769 unpaid upon a check of a former assistant treasurer of the United States upon the bank; but there is some encouragement to believe that the claim may be settled without further litigation, and a dividend of 25 per cent. be soon declared.

At the time of the failure of The First National Bank of New Orleans, bills of exchange were outstanding, drawn upon the Bank of Liverpool, amounting to about \$280,000. Proceedings in chancery were commenced in England by the holders of these bills to recover, upon the theory that there had been a specific appropriation of funds to pay the several

bills as they were issued. The decision of the vice-chancellor was in favor of the holders of the drafts. The receiver appealed to the Lord High Chancellor, and three judges with him sitting pronounced elaborate opinions, reversing the vice-chancellor's decision and decreeing the payment of the money to the receiver. Two of the claimants appealed to the House of Lords, and this appeal has recently been dismissed with costs, after six years' litigation from the lowest to the highest chancery tribunal in England.

The Comptroller desires to call the attention of Congress to the necessity for some legislation authorizing him to appoint receivers of national banks, for insolvency, when such insolvency shall become evident from the protest of the drafts of such associations, or otherwise, if, after due examination shall have been made, the assets of the association are found not sufficient to liquidate its debts. The Comptroller also desires to call the attention of Congress to the fact that where suits are brought for the forfeiture of the charter of a bank, as provided in section 53 of the act, no provision exists for the appointment of a receiver when the charter is determined and adjudged forfeited by the United States court before whom the suit is required to be brought by the Comptroller. It is desirable that prompt measures should be taken for forcing weak banks into liquidation, under section 42 of the act, when it is believed that the officers and directors will honestly wind up the affairs of such banks, and that full authority should be given to appoint a receiver in all cases where the forfeiture of the charter is adjudged. Provision should also be made, after full payment of all the debts of the association, for placing the remaining assets in the hands of an agent appointed by the shareholders of the bank, and discharging the Comptroller and the receiver, by virtue of such legislation, from all further responsibility. Provision should also be made for the investment of the funds on deposit with the Treasurer in interest-bearing securities, when dividends are delayed by reason of protracted litigation.

Criminal prosecutions will be brought against officers and directors of national banks for violations of the law, whenever such prosecutions can, in the opinion of the Solicitor, be maintained.

The Comptroller has been subjected to some criticism during the late crisis because the indebtedness of private bankers to national banks has been found in some instances to exceed one-tenth of the capital of the bank. Section 29 of the act as it now stands does not prohibit deposits payable on demand from being made with private bankers or State banks. An amendment to this section of the act was prepared by the Comptroller, and was introduced and referred to the proper committee during the last session of Congress, which provided "that the total liabilities to any association, of any person, or of any company, corporation, or firm, (not including the liability of one national bank to another national bank,) including in the liabilities of a company or firm the liabilities of the several members thereof, shall at no time exceed one-tenth part of the aggregate amount of the capital stock of such association actually paid in, and its surplus fund." The Comptroller urgently recommends the passage of this amendment.

Tables giving statistics in reference to insolvent national banks will be found in the appendix.

SAVINGS-BANKS, TRUST AND LOAN COMPANIES, AND STATE BANKS ORGANIZED UNDER STATE LAWS.

The act of Congress approved 19th February, 1873, requires the Comptroller of the Currency "to report annually to Congress, under appro-

priate heads, the resources and liabilities, exhibiting the condition of banks, banking companies, and savings-banks, organized under the laws of the several States and Territories; such information to be obtained by the Comptroller from the reports made by such banks, banking companies, and savings-banks to the legislatures or officers of the States and Territories. And where such reports cannot be obtained the deficiency shall be supplied from such other authentic sources as may be available."

Savings institutions.

In obedience to this command the Comptroller reports that he has encountered a full measure of the difficulties and disappointments in his way which are intimated in the last clause of his instructions. The deficiency of official reports is shown by the fact that he has been able to obtain, in form for use, the condition of these institutions in only eight of the thirty-seven States in the Union and the District of Columbia, and none at all from the nine Territories. The inaccuracy and incompleteness of many of these official returns will show how unavailing have been his efforts to comply with the requisitions of the act. Only about twenty-eight of the States have made any reply to his applications for the required information, and ten of this number answer that they have none to give; ten of them make such returns, but in such form that they cannot be put into satisfactory statements. They afford no clear exhibit of either the whole number of these State institutions, or any means of balancing their resources and liabilities. To do something like justice to the reports received from the several States they may be divided into four classes.

First. The official returns which this office has been able to put into a regular form.

Second. Those of the States which do not afford either comprehensive or satisfactory exhibits of the number and condition of their State banks, savings-banks, and trust and loan companies, distinctively.

Third. Those which answer through their executive authorities that they can make no reports whatever.

Fourth. Those from which no answers of any kind have been received.

The first class consists of the six New England States, New York, New Jersey, and the District of Columbia. The reports of these have been found capable of general tabulation, and fairly obtained balances of resources and liabilities. The statement in detail will be found in the appendix.

Savings institutions of the first class.

The following noteworthy particulars pertain to the savings-banks of these States, exclusive of the District of Columbia.*

1st. They are old Eastern States, geographically contiguous, and in general have their business and banking institutions tolerably well or-

* The District of Columbia is not embraced in the following comparative statements for the reason that thirty-four branches of the Freedmen's Savings and Trust Company, distributed throughout sixteen States, are reported from the central office as of the District of Columbia; and it may be noted here that thirty-two of these branches are located in the old slave States, and their aggregate deposits in June, 1873, were..... \$3,522,742
While those of the two old free States were..... 505,927

Total..... 4,028,669

ganized; and they observe more respect to the just claim of the community for publicity of their affairs than do the monetary institutions of other divisions of the Union.

2d. The magnitude of their deposits, as they are given at the close of the year 1872—aggregating, for the eight States, \$663,244,179, while the deposits of the national banks of the same States at about the same date stood at \$360,399,206—the deposits of these savings-banks bearing the proportion to those of the national banks nearly as 65 to 35. The deposits of the savings-banks of the six New England States, taken alone, at the close of 1872, amounted to \$349,395,377, while those of the national banks of the same States, at the same time, were but \$100,498,415; or they stood as 77.66 to 22.34, respectively, which is nearly $3\frac{1}{2}$ to 1.

Again, the relative numbers were then 406 savings-banks, and of the national banks 449. The aggregate population of New England in the autumn of 1872 may be stated at 3,628,835. The number of open depositor accounts is given at 1,109,995, which is equal to 30 $\frac{1}{4}$ per cent. of the entire population. Connecticut reports, for January 1, 1873, the number of depositors in her savings-banks at 39 per cent. of the population. The whole amount of the deposits at this date averaged to each person in the State \$127.50, and to each depositor \$340. The average amount to the credit of each depositor in the six New England States was \$315.73.

The interest and dividend paying investments of the savings-banks of these six States amounted to \$340,556,997, which is equal to 97.16 per cent. of the aggregate deposits, and their cash on hand was \$5,913,127,* or 1.69 per cent. of their liabilities to the depositors. The character of these investments will be seen in the appendix. The rates of interest or dividends paid to the depositors will appear, so far as they could be obtained, in the same tabular statement. The average rate of interest, for some of these States, is not given in their summary statements, and it was found impossible to calculate it from reports of the individual banks. It should be understood, also, that the stated

*To explain an apparent discrepancy between the aggregate amount of "cash on hand" in the savings-banks of the six New England States and that found in the tabular statement of the appendix, it must be observed that the summaries or aggregates of the resources and liabilities of these banks, made by the bank superintendents of the several States, are adopted in all the cases in which such summaries are made. But the summaries in all the New England States, except Massachusetts, treat "deposits in banks" as "cash on hand." The propriety of such aggregations is doubtful, or is matter of construction, and, deferring so far to the judgment of the State superintendents their figures have been accepted in the foregoing calculations. But if "cash on hand" were separated from "deposits in banks," the proportion to the amount of deposits would stand thus:

Cash on hand in the six New England States, \$3,286,719: equal to 0.94 per cent. of their aggregate deposits, or liability to their depositors; while, if their "deposits in banks" are included, the total would be \$5,913,127: equal to 1.69 per cent.

So, with the corresponding account of the single State of Connecticut, hereafter given at \$1,567,334, "cash on hand" would be reduced to \$827,258, excluding the amount of the "deposits in banks," or to 1.20 per cent. instead of 2.28 per cent. of the liabilities to the depositors. It may be added that the "cash on hand" in the New York savings-banks stands at \$3,796,396—equal to 1.33 per cent. of the deposits; but if their "deposits in banks" are added, the "cash" will be \$16,328,893, or 5.72 per cent. of their liabilities to their depositors.

Again, it is to be noted that in a number of instances, greatly affecting the accuracy of the division in the tabular statement of the cash-account in all the States of our first class, except New York and Massachusetts, no separation of these two classes of funds is made in the summaries of the State reports, and this office has been obliged to accept an undistinguishing aggregate; all of which suggests the necessity of a uniform formula of reports.

amount of "deposits," in some cases, means the amount "due depositors," including accrued interest.

An approximate idea of the business done by these New England savings-banks may be derived from the report of those of Connecticut for January 1, 1873.

Their deposits at that date amounted to.....	\$68, 523, 397
Their real estate securities were.....	\$43, 174, 015
Personal and collateral.....	9, 495, 819
Bonds and stocks.....	16, 423, 662
Total investments.....	69, 093, 496
Total assets.....	71, 271, 395

Cash on hand \$1,567,334=2.28 % of deposits.

The rate of increase in the business of the New England savings-banks is also indicated by an increase of the deposits of Connecticut on January 1, 1873, over those of January 1, 1872, amounting to \$5,805,583 upon \$62,717,814, or $9\frac{1}{4}$ per cent. for the year.

At the end of the year 1872 the loans and discounts of the New England savings-banks, amounting to \$251,668,764, exceeded those of the national banks of the same States, at the same time, by the sum of \$21,608,411, or $9\frac{1}{2}$ per cent.

The States of New England, with New York and New Jersey, are here selected as the best representatives of the savings-bank system, as it existed and is reported at the latest dates; and the deposits, loans, and discounts of the national banks are taken, for the purpose of comparison, at the nearest corresponding date, (3d of October, 1872.) Nearly all of these State institutions make their returns to the State authorities but once a year, and that so late in the year that those for the present year cannot be received in time to be embodied in this report. For the purpose of exhibiting the relative amount of the deposits in the savings-banks of the States of the first class, and affording some measure of their magnitude and business importance, those of the national banks in the same States have been given. A comparison of the condition of similar institutions in the United Kingdom of Great Britain and Ireland may help in forming a judgment of their value and force in the business of the community.

In the old savings-banks of the United Kingdom there were, on November 30, 1872, open depositors' accounts, 1,425,147. In the post-office savings-banks on December 31, 1872, 1,442,448.

The amount due to depositors in the former.....	£39, 680, 652
The amount due to depositors in the latter.....	19, 318, 339
Total.....	58, 998, 991

An average to each depositor of £20 12s. Thus we have for the number of the depositors of New England, New York, and New Jersey 2,044,640. Total deposits, \$663,244,179, and an average of \$324.45 to each depositor; while in the United Kingdom the number of depositors was 2,867,595; total deposits, \$286,145,107, and an average of \$99.91 to each depositor.

In view of the enormous disparity in the total and average amounts of deposits here exhibited, the question arises whether all the deposits

in the New England savings-banks, or what portion of them, are *savings*, and what amount are merely mercantile accounts—a question for the solution of which the reports afford no safe data. It has, however, been estimated that not more than 30 per cent. are actual savings.

Savings-banks of the second class of State reports.

Many of these returns, under the name of “savings-banks,” *show capital paid in and dividends paid to stockholders*. These, in constitution and operation, seem to differ in nothing from ordinary banks of discount and deposit. A distinctive description of savings institutions is given in section 110 of the internal-revenue act, as amended by the act of July 13, 1866, in these words:

Associations or companies known as provident institutions, savings-banks, saving-funds, or savings institutions, having *no capital stock*, and doing no other business than receiving deposits, to be loaned or invested for the sole benefit of the parties making such deposits, without profit or compensation to the association or company.

Justice Field, of the Supreme Court of the United States, gave full effect to this distinctive definition, in the case of *The German Savings and Loan Society* versus *George Oulton*, in April, 1871, at a circuit court held for the district of California. Governed by this legislative and judicial definition, the Comptroller, in this report, excludes from the class of savings-banks, without regard for the names assumed, all banks which report capital stock or dividends to stockholders.

General deficiency of savings-banks' reports in States of our second class.

Some of these States require by their laws and charters annual or semi-annual reports to be made to the State authorities, which the authorities do not publish in any of their statistical reports. In other States such reports of the individual banks are allowed to be made to their county or supreme courts, and are inaccessible to the Comptroller. Some of these banks report only to their depositors, in accordance with their own by-laws. For an instance of the impossibility of obtaining full and satisfactory statements, the reply to the Comptroller's inquiries of the president of one of the largest, most legitimate, and soundest of the savings-banks of Philadelphia, may be properly quoted, so far as this point is concerned. He says, “We have no printed reports.” The importance of this bank is shown in his answer, by letter, that “it now has near 45,000 depositors and about twelve million dollars.” It is probable that many of the savings-banks individually publish their annual statements in the newspapers of their respective towns and cities, but it is certain that they cannot be found registered officially with the financial officers of their respective States.

Savings-banks of the District of Columbia.

On the 26th page of the Comptroller's Annual Report for 1872 will be found his recommendation to Congress for the repeal, so far as it applies to the organization of savings-banks, of the fourth section of the act of 1st June, 1870, which provides “for the creation of corporations in the District of Columbia by general law.” He repeats his recommendation for the repeal, for the reasons given in his last report, and for the enactment in its stead of a general law with judicious provisions and restrictions.

Third class of States

From whose executive officers answers to the Comptroller's letters of inquiry have been received. Extracts from a few of such replies will suffice to explain the large deficiency of the summaries of this report:

The governor of Virginia says: "Banks (except of circulation) are authorized to be organized under our general laws, and they are not required by law to make any reports whatever, except such as may be required by the financial officers of the Government for the purposes of taxation."

The governor of West Virginia replies: "There are banks of discount and deposit in the State organized and chartered under a general law.
* * * * * There is no provision in our statutes requiring such banks to make reports to any officer of the State, consequently none are made."

The governor of Arkansas answers: "There is no law requiring State banks and savings-banks to make a report of their condition to the State authorities, and, therefore, I am unable to furnish you with the information desired."

The secretary of state of Missouri says: "Banks and savings associations may be organized under a general statute, and are required to publish semi-annual statements," but adds, "that no report on their condition is made by any State authority."

The governor of California answers: "Associations may be formed, under general laws, for the deposit of gold and silver, but no reports are made either to the legislature or to any State officers."

The secretary of state of Alabama says: "There are savings-banks incorporated by special acts of the general assembly, but I am not prepared now to name them, or to direct your attention to the particular statutes creating them," and adds, "There is no provision made that I am apprised of requiring savings-banks to make any report to the State authorities." And an officer of one of the national banks of that State, to whom application was made for the required statistics, says: "With respect to two of the State banks in one of the cities, even the stockholders and a majority of the directors can get no information as to the stock and business generally. With regard to the others, the information can only be obtained by a *demand* made by one having the legal authority to make it."

The governor of Mississippi answers: "While the laws of the State authorize the establishment of banks and savings institutions, they do not require them to make reports to the State authorities."

The governor of Kansas says: "Savings institutions are authorized, and required, to publish statements of their condition in their county papers, and to deposit copies in the state department," but adds, "There are no published State reports upon the subject."

Altogether, ten of the States whose officers have made replies to the applications of the Comptroller are of a like tenor and import with those above cited. In all of the States of this class there is common newspaper evidence of the existence of State banks, savings-banks, and trust and loan companies, but no such comprehensive or specific statements of their condition and business as would serve any of the purposes of this report.

States and Territories of the fourth class.

From these, embracing twelve States and nine Territories, no reports or answers to his inquiries have been received.

Trust and loan companies.

These companies are usually organized, by special State statutes, in the large cities. Their capitals, deposits, and business are quite large in amount. Generally, if not always, they are not required to report to the State authorities, but under the orders of one or other of the courts. Some of these occur at long intervals, and are probably published in the newspapers; but even when so published they are by no means full, and furnish but little available information. For instance, one of the largest of these institutions has published but one report in the year, and that report contains only a statement of its assets, without any mention of the amount due to its depositors, or of any of its liabilities.

The bank superintendent of New York, in reply to an inquiry in reference to these institutions, says, (under date of 31st July, 1873:) "The trust companies of New York are peculiarly situated. Some are under the supervision of the bank department; some are under the control of the comptroller of the State; but the great majority of them are under no sort of supervision. * * *

This class of corporations (meaning the last described) has multiplied rapidly during the last few years. * * * I am not able to furnish a copy of the charter of any of these companies." Some reports of such companies have been received, but the number is obviously so few in proportion to the whole that any attempted report of them for the whole country would be not only useless but possibly delusive, and for this reason they are now wholly omitted.

State banks.

In the appendix will be found a statement of the condition of such State banks as have furnished reports which could be cast into regular form. The deficiencies in the number and the details of the reports received are so obvious that the Comptroller deems it unavailing to attempt any generalization of their contents, other than is given in the tabular statement referred to.

In accordance with the legislative and judicial definition of savings-banks proper, all those State institutions entitling themselves "savings-banks," but reported as having capital stock, are, for the purposes of classification, treated in the tabular statement as banks of discount and deposit.

It deserves to be noted here that the returns of the State banks of New York are at once full, and properly distinguished from the savings institutions. They exhibit the condition of the State banks upon the 12th of September, 1873, the same day as the date of the last regular returns of the national banks.

The Comptroller has great pleasure in acknowledging the courtesy and promptitude of the executive and financial officers of the majority of the States, in making such replies to his inquiries as were within their power. In view of the paucity of the information furnished, it should be remembered that this is the first call made upon them by any officer of the Federal Government. They were thus, in many instances, unprepared to furnish such statements of their monetary institutions as were required of them; and it may be added that they were not long enough apprised of the requisition made upon them, or sufficiently assured of the generality of the investigation, to put the financial machinery of their respective States in operation for the purpose. But now, fully acquainted with the nature and importance of the investigation, it may be expected that in the coming year a greatly better and more serviceable collection of statistics will be supplied.

Upon reflection, it will be clearly understood that the proposed collection of information concerning the money institutions of the several States, like the inquiries of the Census Department of the General Government, seeks only to inform the people of the condition of their organized agencies of commercial and business exchanges. It is also respectfully submitted that the members of Congress, and of the State legislatures, and the officers of the States, may exert their influence to obtain the passage of such laws as will give us, in the next year, a full and thoroughly useful presentment of the vast money agencies not within the legal control of this office.

SPECIE AND SURPLUS.

The following table will exhibit the amount of specie held by the national banks at the dates mentioned—the coin, coin-certificates, and checks payable in coin, held by the national banks of the city of New York, being stated separately for a period of six years. The old reports of the State banks included in the item of "specie," checks payable in coin, and it is known that such checks composed a considerable proportion of the amount reported as specie, and it is believed that no true exhibit of the actual amount of coin held by the banks of the city of New York has been presented previous to the preparation of this table:

Date.	Held by national banks in New York City.				Held by other national banks.	Aggregate.
	Coin.	U. S. coin certificates.	Checks payable in coin.	Total.		
Oct. 5, 1868...	\$1,698,623 24	\$6,390,140-	\$1,536,353 66	\$9,625,116 90	\$3,378,596 49	\$13,003,713 39
Jan. 4, 1869...	1,902,769 48	18,038,520	2,348,140 49	22,289,429 97	7,337,320 29	29,626,750 26
April 17, 1869...	1,652,575 21	3,720,040	1,469,826 64	6,842,441 85	3,102,090 30	9,944,532.15
June 12, 1869...	2,542,533 96	11,953,680	975,015 82	15,471,229 78	2,983,860 70	18,455,090 48
Oct. 9, 1869...	1,792,740 73	16,897,900	1,013,948 72	19,704,539 45	3,297,816 38	23,002,405 83
Jan. 22, 1870...	6,196,036 29	28,501,460	2,190,644 74	36,888,141 03	11,457,242 69	48,345,383 72
Mar. 24, 1870...	2,647,908 39	21,872,480	1,069,094 30	25,589,482 69	11,507,060 75	37,096,543 44
June 9, 1870...	2,942,400 24	18,660,920	1,163,905 88	22,767,226 12	8,332,211 66	31,099,437 78
Oct. 8, 1870...	1,607,742 91	7,533,900	3,994,006 42	13,135,649 33	5,324,362 14	18,460,011 47
Dec. 28, 1870...	2,268,581 96	14,063,540	3,748,126 87	20,080,248 83	6,227,002 76	26,307,251 59
Mar. 18, 1871...	2,982,155 61	13,099,720	3,829,881 64	19,911,757 25	5,857,409 39	25,769,166 64
April 29, 1871...	2,047,930 71	9,845,080	4,382,107 24	16,275,117 95	6,456,909 07	22,732,027 02
June 10, 1871...	2,249,408 06	9,161,160	3,680,254 92	15,091,422 98	4,833,532 18	19,924,955 16
Oct. 2, 1871...	1,121,869 40	7,590,260	1,163,628 44	9,875,757 84	3,377,240 33	13,252,998 17
Dec. 16, 1871...	1,454,930 73	17,354,740	4,255,631 39	23,065,302 12	6,529,997 44	29,595,299 56
Feb. 27, 1872...	1,490,417 70	12,341,060	3,117,100 90	16,948,578 60	8,559,246 72	25,507,825 32
April 19, 1872...	1,828,659 74	10,102,400	4,718,364 25	16,646,423 99	7,787,475 47	24,433,899 46
June 10, 1872...	3,782,909 64	11,412,160	4,219,419 52	19,414,489 16	4,842,154 98	24,256,644 14
Oct. 3, 1872...	1,920,767 37	5,454,580	.....	6,375,347 37	3,854,409 42	10,229,756 79
Dec. 27, 1872...	1,306,091 05	12,471,940	.....	13,778,031 05	5,269,305 40	19,047,336 45
Feb. 28, 1873...	1,958,759 86	11,539,790	.....	13,498,549 86	4,279,123 67	17,777,673 53
April 25, 1873...	1,344,940 93	11,743,310	.....	13,088,250 93	3,780,557 81	16,868,808 74
June 13, 1873...	1,442,087 71	22,139,090	.....	23,581,177 71	4,368,909 01	27,950,086 72
Sept. 12, 1873...	1,063,200 55	13,522,610	.....	14,585,810 55	5,282,658 90	19,868,469 45

The surplus of the national banks now amounts in the aggregate to more than \$120,000,000, which is a perpetual and increasing fund, to which losses, and bad debts may be charged. The act limits the liabilities of any association, person, company, or firm, for money borrowed, to one-tenth of the capital paid in. It is recommended that this limit be extended to fifteen per cent. of capital and surplus, for banks located in the redemption cities, and one-tenth of capital and surplus for the other banks.

SHINPLASTERS.

In my last report I called the attention of Congress to the issue of bills of credit by the State of Alabama, which issues are prohibited by

section 10, article 1, of the Constitution of the United States; and also to the issue of unauthorized currency by various corporations in the South, and the necessity of legislation to prevent this abuse. The issue of such unauthorized currency is increasing in various directions. Railroad corporations in the Southern States have been issuing, for some years past, notes for circulation, of different denominations, many of which are similar to the following:

\$10. CENTRAL RAILROAD BANK. SAVANNAH, GA.: FARE-TICKET. X.
Good for the fare of two passengers one hundred and twenty-five miles.
The Central Railroad and Banking Company of Georgia. Savannah, Dec. 1, 1871.

Superintendent.

President.

I am informed that these issues are redeemed by the railroad company, and that quite extensive arrangements are being made by manufacturing companies and corporations to issue similar devices. Such circulation is also being issued by the mining corporations of Lake Superior, and by "Zion's Commercial Co-operative Institution" in Salt Lake City. Similar issues are also made for circulation in the State of Maine, which purport to be drawn on (or by) parties residing at Saint Stephen, New Brunswick. Issues of this character will be likely to increase in the present anomalous condition of the currency, unless Congress shall legislate them out of existence by inflicting such penalties, or assessing such taxes, as will deter the corporations in question from engaging in such illegitimate practices. A carefully prepared bill to remedy this evil was submitted to Congress during its last session, and its passage is urgently recommended.

SPECIAL DEPOSITS.

The abuses arising from the receiving by the national banks of what are termed "special deposits," are growing more and more numerous. The common law classifies the duties of bailee as follows: He is bound to extraordinary diligence in those contracts for bailments where he alone receives benefit, as in the case of loans; he must observe ordinary diligence in those bailments which are beneficial to both parties, and is responsible for gross negligence in those bailments which are only for the benefit of the bailor. Special deposits which are received on deposit from the dealer of a bank are almost entirely of the latter class. Such deposits consist chiefly of bonds in packages or in tin trunks, which are deposited in the vaults of the bank for safe-keeping, by those persons who are accustomed to make deposits and transact other business with the bank. The bank would prefer to decline such deposits, but the custom having been long established, they dislike to refuse. In the case of the Ocean National Bank, seven different suits have arisen, each of which presents different questions, and all of which it is thought will be carried to the highest court, thus inflicting protracted litigation at the expense of the creditors or the shareholders of the bank, which could easily have been avoided had the national currency act contained a specific provision in reference to such deposits. The robbery of the Ocean National Bank took place previous to its suspension, and by that robbery its own bonds, as well as those of its correspondents, were stolen, and the bank therefore exercised the same prudence in caring for the deposits of its dealers as for its own. But if it can be shown that the bank did not exercise the greatest degree of diligence in the protection of its own property, a jury will in most cases find a verdict involving, not only the loss of the assets of the corporation, but also the property of its

dealers, which has been left entirely for the convenience of the depositor, and not for the profit or benefit of the bank. Similar litigation is likely to arise in the settlement of the affairs of all insolvent national banks. In the large cities there is no necessity, since the establishment of safe-deposit companies, for the deposit of such packages with the banks; and it would relieve the banks of the cities from a burden were a law passed prohibiting the receipt by them of such deposits. Country banks cannot, however, without some provision of law, relieve themselves from the duty of receiving such deposits, and I recommend, therefore, the passage of an act, which shall provide that "no national bank shall be liable to make good any deficiency which may hereafter arise in any special deposit made with any national bank, unless a receipt shall be produced by the owner of such deposit, in which the liability of the bank shall be distinctly stated." Such an act can work no injustice, for the depositor will take good care, at the time of leaving the deposit, to obtain a receipt from the bank which shall explicitly state the liability; and if he choose to make a special deposit without such acknowledgment, he will do so, understanding at the time that the deposit is placed in the bank solely at his own option, for his own convenience, and at his own risk.

MUTILATED CURRENCY.

The following table exhibits the number and amount of national bank notes, of each denomination, which have been issued and redeemed since the organization of the system, and the number and amount outstanding November 1, 1873:

Denomination.	Number.			Amount.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
1	15,524,189	9,891,606	5,632,583	\$15,524,189 00	\$9,891,606 00	\$5,632,583 00
2	5,195,111	3,120,723	2,074,388	10,390,222 00	6,241,446 00	4,148,776 00
5	34,894,456	9,141,963	25,752,493	174,472,280 00	45,709,815 00	128,762,465 00
10	12,560,399	2,573,070	9,987,329	125,603,990 00	25,730,700 00	99,873,290 00
20	3,608,219	653,671	2,955,148	72,164,380 00	13,061,420 00	59,102,960 00
50	559,722	168,976	390,746	27,986,100 00	8,448,800 00	19,537,300 00
100	416,590	144,057	272,533	41,659,000 00	14,405,700 00	27,253,300 00
500	16,496	9,658	6,838	8,248,000 00	4,829,000 00	3,419,000 00
1,000	5,148	4,530	618	5,148,000 00	4,530,000 00	618,000 00
	72,780,330	25,707,654	47,072,676	481,196,161 00	132,845,487 00	348,347,674 00
Deduct for fragments of notes lost or destroyed					3,275 30	.....
Add for fragments of notes lost or destroyed						3,275 30
					132,845,211 70	348,350,949 30

NOTE.—Amount of gold notes outstanding not included in the above, \$2,030,000.

From the organization of the system, in 1863, to November 1, 1873, \$132,845,211, or more than one-third of the whole amount outstanding, has been returned to the Treasury for destruction, as follows:

Previous to November 1, 1865.....	\$175,490
During the year ending October 31, 1866.....	1,050,382
During the year ending October 31, 1867.....	3,401,423
During the year ending October 31, 1868.....	4,602,825
During the year ending October 31, 1869.....	8,603,729
During the year ending October 31, 1870.....	14,305,689
During the year ending October 31, 1871.....	24,344,047
During the year ending October 31, 1872.....	30,211,720
During the year ending October 31, 1873.....	36,433,171
Additional amount of notes of banks in liquidation destroyed by the Treasurer of the United States.....	9,716,735

Total amount destroyed 132,845,211

During the past year \$36,433,171 of national bank notes have been returned to the Treasury for destruction, which is more than one-tenth of the whole amount of circulation.

The amount of legal-tender notes and the amount of national bank notes in circulation are about equal. The whole issue of the national bank notes is, however, continually in circulation, while more than one-third of the legal-tender notes is held permanently by the national banks as reserve. The national bank notes are redeemable only by the banks issuing them, or at their redeeming agencies, while the legal-tender notes are all redeemable at the Treasury of the United States. If the national banks are not in as good condition as the legal-tender notes, the reason is evident. But if the bank notes should be carefully assorted by the different treasurers, assistant treasurers, and depositories of the United States, and transmitted to the redeeming agencies in the city of New York, where more than two-thirds of the national bank notes are redeemable, the worn and mutilated notes would soon be replaced by new notes issued from this office. Section 39 of the act provides that no association shall "pay or put in circulation the notes of any bank or banking association which shall not at any such time be receivable at par on deposit and in payment of debts by the association so paying out or circulating such notes; nor shall it knowingly pay out or put in circulation any notes issued by any bank or banking association which at the time of such paying out or putting in circulation is not redeeming its circulating notes in lawful money of the United States." I recommend that the return of such notes to the Treasury for redemption be authorized at the expense of the United States, the amount necessary for this purpose to be appropriated from the tax on circulation already paid by the banks. The effect of such an authorization will be to return to the Treasury the outstanding notes of all banks which have failed and are in liquidation, amounting to \$5,246,938, which may be issued thereafter to the States which have less than their proportion.

The Comptroller has received many letters from officers of national banks, suggesting that a division be organized in his office for the assorting and redemption of the mutilated currency of the national banks, the expense to be borne *pro rata*, by the banks whose notes are transmitted to this office for that purpose. The Comptroller will willingly undertake the work of purifying the bank currency now in circulation, if the proper force shall be placed at his command, and will endeavor to re-imburse to the Treasury the expense thereof by assessment upon such national banks as shall avail themselves of the privilege.

The present arrangement for burning notes to ashes, as required by section 24 of the act, is very unsatisfactory, the law having evidently contemplated that the burning should take place in the Treasury building. I recommend that an appropriation be made to test by experts the practicability of, and to authorize the purchase of suitable machinery for, grinding to pieces mutilated notes, thus utilizing the paper material now lost, amounting in value to thousands of dollars annually.

NEW NATIONAL BANK NOTES.

The "act making appropriations for sundry civil expenses of Government for the fiscal year ending June 30, 1874," contained the following provision:

For replacing the worn and mutilated circulating notes of national banking associations, and for engraving and preparing, in such manner and on such paper and of such

form and design as the Secretary of the Treasury may prescribe, new circulating notes for such associations to replace notes of a design and denomination now successfully counterfeited, six hundred thousand dollars: *Provided*, That each of said national banking associations shall re-imburse the Treasury the costs of the circulating notes furnished under this provision.

Section 41 of the currency act provided that the plates and special dies to be prepared by the Comptroller of the Currency for the printing of such circulating notes, shall be under his control and direction, "and the expenses necessarily incurred in executing the provision of this act respecting the procuring of such notes, and all other expenses of the Bureau, shall be paid out of the proceeds of the taxes or duties now or hereafter to be assessed on the circulation, and collected from associations organized under this act." The tax to which reference is made is a semi-annual tax of one-half of one per cent., required to be paid to the Treasurer of the United States, semi-annually, in the months of January and July; and, under this provision, \$22,460,332 have been collected and paid into the Treasury since the organization of the system, as provided by law. The section of the appropriation bill referred to was passed without report from any committee, and no recommendation was ever made by the Treasury Department for the authorization of a new issue of national bank notes at the expense of the national banks. The engraving of the new notes will involve an expense of more than \$1,000,000; and if new notes are to be issued in place of those already issued, the expense will amount probably to not less than \$2,000,000. The national banks maintain that the expense of the new issue should be paid out of the taxes already exacted; and they insist that there is no necessity for the issue of a new set of notes at the present time; and that if the Government shall decide upon such an issue, the expense should be defrayed, not by themselves, but from the tax already collected, as provided by section 41 of the act.

An additional reason why the expense of printing new notes for the banks should be borne by the Government is that the Government receives the benefit of all lost and worn-out notes not finally returned for redemption, and the amount to be finally realized from this source alone is estimated to be much greater than the amount required to be expended in the replacing of worn-out notes.

The following extract from a letter of a well-known Boston cashier, who has had great experience as secretary of the association of banks for the suppression of counterfeiting, expresses the sentiments of the national banks in reference to the proposed issue of new notes:

There has been no counterfeit on any of the notes of this bank to my knowledge; and the amount of counterfeit notes of other banks presented to this bank for redemption or examination, say for the past year, has been very small. I should not estimate it at more than \$250. In fact the amount reported from all sections of the country would not seem to warrant, in any degree, the legislation by Congress—act of March 3, 1873—authorizing new plates for national bank circulation at the expense of said institutions. So far as my knowledge extends, there is a universal feeling against a new issue of national bank circulation. My opinion is that it is a mistaken policy to engrave a new set of plates for bank notes. The present issue has been so little tampered with that only two or three plates of individual banks have been at all successfully counterfeited, and those plates are well known, and have already done all the harm they can do, as the public has become well educated as to the genuineness of the present national bank circulation.

Now, if a new issue is made, the public have got to be educated as to the genuineness of the new issue, which will take a long time, and then keep posted on two sets of plates instead of one; and my belief still further is that the new plates will be the first to be counterfeited, because the least known, and then the policy about to be adopted would require you to immediately issue a *third* set of plates, and so on. As secretary of the "Association of Banks for the Suppression of Counterfeiting," my experience of twenty years, in causing the detection and conviction of parties for the

crime of counterfeiting bank notes, would lead me to say, without any hesitation, that the best policy for the Government to pursue would be to protect the present issue to the best of its ability, in preference to making any new one.

I hope, therefore, that Congress will repeal the act of March last.

I recommend that the section in the appropriation bill referred to be repealed, or so amended as to provide that the expense of such notes shall be paid by the Government. The appropriation for the issue of new notes would not result, as is supposed, in the issue of new notes in place of the worn-out and mutilated notes now in circulation, for the reason that such notes must be returned to the Treasury by the banks themselves for destruction, and the notes would not be likely to be so returned if the expense for engraving and printing were to be borne by the banks, instead of being paid out of the taxes already collected and appropriated for that purpose.

Previous to the organization of the national banking system, counterfeit bank notes of more than three thousand different designs were in circulation. These notes were retired and the national bank notes issued in their place, and during the last ten years the notes of but thirty-seven banks, located in but nine States of the Union, have been counterfeited, and only forty-three plates, of the whole six thousand plates which have been engraved, have been counterfeited. The correct policy is undoubtedly to prevent the counterfeiting of the notes now in circulation, instead of introducing new notes upon which the counterfeiter may practice his art; and correspondence with all the banks whose notes have been counterfeited shows that, so far from counterfeiting being on the increase during the last two or three years, the number of notes counterfeited has sensibly diminished.

A method, both simple and practicable, exists, by which the issue of such counterfeit notes can be readily prevented, and that is by the withdrawal from circulation of such denominations of the genuine notes of national banks as have been counterfeited. Counterfeit two-dollar notes have appeared upon only ten banks, and the whole amount of genuine notes issued to these banks is but \$60,000. Counterfeit twenty-dollar notes upon only eleven different national banks have appeared, and the whole amount of genuine twenty-dollar notes issued to these banks is, say, \$800,000. It is plain that, if an appropriation be made, to be paid from the tax on circulation already collected from the banks, sufficient to offer a premium of one-half of one per cent. upon these notes when presented to the Treasury for redemption, most of the genuine notes would soon be retired, after which all genuine notes (except when presented to the Treasury or to the bank issuing them for redemption) would be refused along with the counterfeits. No additional notes of these denominations would thereafter be issued to the banks upon which counterfeits are known to exist. The Comptroller is confident that an appropriation of, say, \$10,000 would withdraw from circulation all the genuine issues which have been counterfeited, and that an annual appropriation of \$1,000 thereafter would be sufficient to prevent the abuse.

EXAMINATIONS.

During the recent panic the Comptroller has endeavored to obtain, as far as possible, examinations of all national banks which have been considered in a weak or insolvent condition, and he desires to return his thanks to the efficient corps of examiners who have made prompt examinations and returns to him of the condition of such banks in all parts of the country. It is not to be supposed that the short time usually spent in the examination of a national bank will be sufficient,

in all cases, to detect bad management or defalcations. If the directors of national banks, to whom are confided the interests of shareholders, neglect their duties, it is not to be expected that an examiner shall, in a single day, detect and correct the abuses of a year. A number of days is required for the thorough examination of a national bank of any considerable business, and if it is expected that the reports to this office shall detect and expose defalcations, and other violations of law, the means should be provided for defraying the expenses of more frequent and thorough examinations. The necessary expense can be levied and collected from the banks, if they shall be found delinquent; but if, upon examination, it shall be found that the investigation was unnecessary, then the expense should be paid out of a fund to be placed at the disposal of the Comptroller for that purpose.

AMENDMENTS.

Carefully-prepared bills were in possession of the proper committees during the last session of Congress, providing, (1) for the consolidation of national banks; (2) defining the duties of receivers; (3) providing for the organization of national banks without circulation, upon the deposit of ten thousand dollars of bonds with the Treasurer of the United States, instead of the deposit of one-third of the capital, as now required; (4) for the repeal of section 4 of the act of June 17, 1870, providing for the organization of savings-banks in the District of Columbia; (5) for the prevention of the issue of unauthorized currency; (6) prohibiting the deposit of more than ten per cent. of the capital with any private banker, or any person or association other than a national banking association; (7) requiring the word "counterfeit," or "altered," or "illegal," to be stamped on all counterfeit or unauthorized issues. A recommendation was also made for the issue of Government securities, bearing a low rate of interest, to be held by the national banks as part of their reserve, and for a provision of law requiring a larger proportion of cash to be kept on hand; and the attention of Congress is specially called to the necessity of prompt legislation upon these several subjects, for the proper consideration of which it is to be regretted that the brevity of the session did not afford sufficient time.

THE OFFICE.

The recent panic has required from the Comptroller unusual and exhausting duties, and if he has been in any measure successful in fulfilling these duties, he is in a large measure indebted to the employes of the office for a faithful performance of duty. In other offices in the Treasury Department, compensation in addition to the salaries provided by law is given. This additional compensation is, to a great extent, merited, and the business of the Department could not be properly and efficiently conducted without it. Many of the employes of this office, however, perform far greater labor and have much greater responsibility in the examination of reports, the preparation of letters, and the counting and return of large amounts of money, than others who receive additional compensation; and the Comptroller therefore recommends that additional compensation be appropriated, for distribution to those employes who render the most efficient and responsible service. Such an appropriation will have the effect to promote and encourage industry and efficiency in the public service, and will be in consonance with the spirit of the civil service recommended by the President.

The library of the Comptroller is very deficient in works on political economy and banking, and he recommends that an annual appropriation be provided, out of which books on finance and of reference upon financial subjects may be purchased.

THE APPENDIX.

Special attention is called to the carefully-prepared tables contained in the appendix, exhibiting the aggregate resources and liabilities of all the national banks, yearly, for the last eleven years; showing their condition during the present year, for five different periods, arranged by States and redemption cities, and separate statements of every bank of the Union upon the twelfth day of September ultimo; also exhibiting the different kinds of funds held as reserve; also showing for twenty-seven different dates, during the years 1868-'73, the percentage of reserve to circulation and deposits of the national banks in each of the redemption cities; the dividends and earnings of the national banks, by States and cities, semi-annually, from March 1, 1869, to September 1, 1873; also exhibiting, by States and redemption cities, the ratios of dividends to capital, dividends to capital and surplus, and earnings to capital and surplus of the national banks, semi-annually, from March 1, 1869, to September 1, 1873; together with lists of insolvent banks, and banks which have gone into voluntary liquidation, and the amounts and different kinds of United States bonds deposited with the Treasurer as security for circulating notes. The appendix also contains tables arranged by States and redemption cities, together with the aggregates, compiled from special reports of the national banks on October 13, the day on which the banks of the city of New York held the smallest amount of legal-tender notes during the late crisis, and on November 1, the day on which these banks resumed currency payments; also a statement exhibiting in detail the average amount of loans, circulation, deposits, specie, and legal-tender notes of each of the associated banks of New York City for the week ending September 20, and the aggregates for the week ending November 22; also statement of the condition of the State banks and savings-banks, organized under the laws of the different States of the Union, so far as they could be obtained from official sources.

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JOHN JAY KNOX,
Comptroller of the Currency.

Hon. JAMES G. BLAINE,
Speaker of the House of Representatives.

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I.—Table of the dividends and earnings of the national banks, with their ratios to capital, and to capital and surplus-fund, for the six months from September 1, 1872, to March 1, 1873.

States, Territories, and cities.	Number of banks.	Capital stock.	Surplus.	Dividends.	Net earnings.	Ratios.		
						Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
						Per ct.	Per ct.	Per ct.
Maine	61	\$9,125,000	\$1,829,023	\$500,755	\$633,499	5.49	4.57	5.78
New Hampshire	42	5,035,000	907,737	238,092	319,477	4.73	4.01	5.38
Vermont	41	7,712,712	1,345,672	364,636	526,110	4.73	4.03	5.81
Massachusetts	162	39,872,000	11,764,647	2,183,000	2,963,256	5.48	4.23	5.74
Boston	47	48,300,000	11,412,845	2,386,000	2,923,847	4.94	4.00	4.90
Rhode Island	62	20,464,800	3,196,715	940,622	1,278,563	4.45	3.85	5.40
Connecticut	80	25,149,720	6,401,631	1,355,237	1,679,590	5.39	4.30	5.32
New York	227	35,989,691	7,840,735	1,830,703	2,250,707	5.09	4.18	5.14
New York City	50	71,285,000	21,182,549	3,397,260	3,944,953	4.77	3.67	4.27
Albany	7	2,650,000	1,250,000	143,000	222,297	5.40	3.67	5.70
New Jersey	60	13,440,350	3,443,742	718,002	912,915	5.34	4.25	5.41
Pennsylvania	157	27,125,240	6,670,671	1,360,733	1,781,134	5.02	4.03	5.27
Philadelphia	29	16,735,000	6,916,170	975,930	1,095,087	5.83	4.13	4.62
Pittsburgh	16	9,000,000	2,595,433	498,000	512,236	5.53	4.30	4.42
Delaware	11	1,528,185	403,127	78,084	94,740	5.11	4.04	4.91
Maryland	19	2,398,218	477,430	125,319	141,888	5.23	4.36	4.93
Baltimore	14	11,241,935	2,170,352	568,925	576,536	5.66	4.24	4.30
District of Columbia	1	252,000	26,060	10,080	16,145	4.00	3.63	5.81
Washington	3	1,200,000	327,000	60,000	94,050	5.00	3.93	6.16
Virginia	24	3,835,000	518,095	184,375	300,638	4.89	4.24	6.91
West Virginia	17	2,596,000	338,131	137,920	159,476	5.31	4.70	5.44
North Carolina	10	1,975,000	122,956	104,759	137,076	5.30	4.99	6.53
South Carolina	9	3,000,000	307,054	126,933	201,093	4.23	3.84	6.08
Georgia	11	2,625,000	390,429	139,500	200,329	5.31	4.63	6.64
Alabama	7	1,362,515	93,458	58,111	76,068	4.26	3.99	5.23
New Orleans	8	4,350,000	265,112	229,503	291,499	5.28	4.97	6.32
Texas	5	725,000	119,408	81,500	90,761	11.24	9.65	10.75
Arkansas	2	203,000	20,000	.....	9,775	.....	.....	4.34
Kentucky	28	5,726,000	503,860	281,425	362,296	4.91	4.52	5.82
Louisville	5	1,879,556	148,716	96,273	118,505	5.12	4.75	5.84
Tennessee	21	3,049,716	380,524	172,386	222,644	5.65	5.03	6.49
Ohio	148	19,148,830	3,962,297	1,094,245	1,371,670	5.71	4.73	5.94
Cincinnati	5	4,000,000	820,000	198,000	279,743	4.95	4.11	5.80
Cleveland	6	3,709,000	519,826	182,000	280,588	4.92	4.31	6.65
Indiana	85	16,177,800	4,039,460	1,049,592	943,268	6.49	5.19	4.67
Illinois	113	10,948,000	2,555,585	614,984	909,744	5.62	4.55	6.74
Chicago	19	8,750,000	2,355,000	360,000	926,714	4.11	3.24	8.35
Michigan	69	7,275,000	1,336,321	451,597	586,373	6.21	5.13	6.65
Detroit	3	1,750,000	625,000	102,500	148,448	5.86	4.32	6.25
Wisconsin	38	2,555,000	560,672	140,390	214,119	5.49	4.46	6.83
Milwaukee	4	750,000	235,983	44,500	62,334	5.93	4.51	6.32
Iowa	69	5,992,000	1,134,436	316,117	457,950	5.28	4.44	6.43
Minnesota	29	3,300,000	500,584	153,900	291,411	4.66	4.05	7.67
Missouri	28	2,585,000	394,470	154,118	256,581	5.96	5.17	8.61
Saint Louis	8	6,860,309	937,142	246,361	301,791	3.59	3.16	3.87
Kansas	24	1,643,065	179,595	110,971	154,753	6.75	6.09	8.49
Nebraska	9	750,000	125,100	51,399	93,372	6.85	5.87	10.67
Oregon	1	250,000	50,000	15,000	52,336	6.00	5.00	17.45
California	1	300,000	8,000	15,000	23,869	5.00	4.87	7.75
San Francisco	2	2,500,000	100,000	145,000	257,795	5.80	5.58	9.92
Colorado	6	575,000	91,500	26,000	96,468	4.52	3.90	14.47
Utah	2	250,000	84,596	.....	7,245	.....	.....	2.17
New Mexico	1	150,000	8,506	10,500	13,751	7.00	6.62	8.68
Wyoming	1	75,000	.....	.....	4,717	.....	.....	.....
Idaho	1	100,000	13,300	15,000	19,048	15.00	13.24	16.81
Montana	4	300,000	30,000	11,778	44,587	3.93	3.57	13.51
Total	1,912	480,518,683	114,257,288	24,826,661	31,926,478	5.17	4.17	5.27

* Loss.

I.—Table of the dividends and earnings of the national banks, with their ratios to capital, and to capital and surplus fund, for the six months from March 1, 1873, to September 1, 1873.

States, Territories, and cities.	Number of banks.	Capital stock.	Surplus.	Dividends.	Net earnings.	Ratios.		
						Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
						<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
Maine.....	61	\$9,125,000	\$1,878,819	\$501,555	\$625,589	5.50	4.56	5.69
New Hampshire.....	42	5,135,000	913,404	222,900	164,322	4.34	3.69	2.72
Vermont.....	40	7,762,712	1,460,569	408,136	490,166	5.26	4.43	5.31
Massachusetts.....	163	40,262,000	11,978,230	2,168,800	2,924,066	5.39	4.15	5.60
Boston.....	48	48,000,000	11,787,314	2,387,500	2,936,811	4.88	3.93	4.84
Rhode Island.....	62	20,504,800	3,535,399	922,322	1,277,475	4.50	3.84	5.31
Connecticut.....	80	25,325,320	6,750,150	1,330,475	1,685,307	5.25	4.15	5.25
New York.....	222	35,499,691	7,925,445	1,646,694	2,182,476	4.64	3.79	5.03
New York City.....	49	70,985,000	20,027,372	3,354,800	4,637,057	4.73	3.69	5.09
Albany.....	7	2,650,000	1,285,000	131,000	184,989	4.94	3.33	4.70
New Jersey.....	61	13,683,350	3,516,696	735,367	870,582	5.37	4.28	5.06
Pennsylvania.....	158	26,660,580	7,019,439	1,384,980	1,841,315	5.19	4.11	5.47
Philadelphia.....	29	16,935,000	7,064,979	983,250	1,127,495	5.21	4.09	4.70
Pittsburgh.....	16	9,000,000	2,950,741	503,000	658,449	5.59	4.21	5.51
Delaware.....	11	1,528,135	422,374	78,059	91,402	5.11	4.00	4.70
Maryland.....	19	2,398,218	499,877	120,369	163,773	5.02	4.15	5.65
Baltimore.....	14	11,241,985	2,327,168	562,593	679,048	5.00	4.15	5.00
District of Columbia.....	1	252,000	28,000	10,080	16,510	4.00	3.60	5.92
Washington.....	4	1,400,000	364,000	65,000	112,175	4.65	3.68	6.36
Virginia.....	24	4,035,000	573,258	163,875	295,242	4.06	3.56	6.41
West Virginia.....	17	2,506,000	357,014	138,210	150,739	5.39	4.73	5.16
North Carolina.....	10	1,975,000	148,933	103,000	142,160	5.47	5.08	6.69
South Carolina.....	12	3,140,000	338,547	151,500	195,832	4.81	4.35	5.02
Georgia.....	13	2,777,730	419,478	143,500	251,806	5.17	4.49	7.88
Alabama.....	9	1,329,300	115,655	75,965	141,695	4.97	4.62	8.61
New Orleans.....	9	4,850,000	297,199	162,750	218,285	3.36	3.16	4.24
Texas.....	6	775,000	184,531	30,000	107,106	3.87	3.13	11.16
Arkansas.....	2	203,000	21,375	6,875	6,533	3.35	3.04	2.89
Kentucky.....	30	5,976,000	581,782	281,375	376,525	4.71	4.29	5.74
Louisville.....	6	2,187,700	166,204	97,500	125,634	4.46	4.14	5.34
Tennessee.....	23	3,236,809	396,631	184,496	234,428	5.70	5.08	6.45
Ohio.....	154	19,911,000	4,230,521	1,115,353	1,371,067	5.60	4.62	5.68
Cincinnati.....	5	4,000,000	875,000	222,000	293,209	5.55	4.55	6.01
Cleveland.....	6	4,000,000	569,717	189,500	252,457	4.74	4.15	5.52
Indiana.....	90	17,247,000	4,187,512	897,563	1,259,586	5.20	4.19	5.88
Illinois.....	114	11,218,000	2,698,492	692,379	927,089	6.17	4.98	6.66
Chicago.....	20	8,920,000	2,807,500	455,000	935,832	5.08	3.87	7.96
Michigan.....	73	7,874,280	1,653,680	431,300	641,608	5.48	4.53	6.73
Detroit.....	3	1,900,000	670,000	105,000	175,028	5.53	4.09	6.81
Wisconsin.....	39	2,690,000	659,500	141,583	226,347	5.26	4.23	6.26
Milwaukee.....	4	750,000	267,261	44,500	75,619	5.93	4.37	7.43
Iowa.....	75	5,952,000	1,228,528	330,800	444,207	5.56	4.61	6.19
Minnesota.....	31	3,850,000	614,006	250,100	275,205	6.50	5.60	6.16
Missouri.....	29	2,635,000	459,841	154,750	277,040	5.87	5.00	8.95
Saint Louis.....	8	6,860,300	968,536	271,861	354,212	3.96	3.47	4.52
Kansas.....	25	1,755,000	255,511	86,832	161,119	4.95	4.32	8.01
Nebraska.....	9	350,000	159,700	83,082	85,512	9.77	8.23	8.47
Oregon.....	1	250,000	50,000	15,000	40,158	6.00	5.00	13.39
California.....	2	600,000	11,000	18,000	29,447	3.00	2.95	4.82
San Francisco.....	2	2,500,000	135,000	135,000	177,749	5.04	5.12	6.75
Colorado.....	6	575,000	155,500	16,000	81,401	2.78	2.19	11.14
Utah.....	3	500,000	45,998	75,000	58,505	15.00	13.74	10.72
New Mexico.....	2	300,000	13,376	19,500	24,370	6.50	6.22	7.78
Wyoming.....	1	75,000	.....	.....	*798	.....	.....	.....
Idaho.....	1	100,000	14,500	12,000	10,917	12.00	10.48	9.53
Dakota.....	1	50,000	1,000	.....	1,028	.....	.....	2.02
Montana.....	3	20,000	46,586	.....	28,954	.....	.....	11.74
Totals.....	1,955	488,100,951	118,113,848	24,823,029	33,122,000	5.09	4.09	5.46

* Loss.

II.—Table exhibiting, by States and redemption cities, the ratios of dividends to capital, and the

		Ratios of dividends to capital, for six months ending—										Ratios of dividends			
States, Territories, and cities.		1869		1870		1871		1872		1873		1869		1870	
		Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	
		Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	
1	Maine.....	5.19	5.14	5.23	5.18	5.13	5.07	5.23	5.49	5.50	4.53	4.45	4.49		
2	New Hampshire.....	4.88	4.96	4.82	4.82	4.68	4.80	4.64	4.73	4.34	4.36	4.40	4.23		
3	Vermont.....	4.87	4.99	5.28	4.66	4.76	4.84	4.64	4.73	5.26	4.39	4.42	4.68		
4	Massachusetts.....	5.41	5.30	4.99	5.42	5.29	5.45	5.40	5.48	5.39	4.43	4.30	4.03		
5	Boston.....	5.49	4.95	4.92	4.94	4.81	4.73	4.55	4.94	4.88	4.53	4.09	4.08		
6	Rhode Island.....	4.44	4.51	4.45	4.43	4.31	4.39	4.39	4.45	4.50	4.12	4.17	4.06		
7	Connecticut.....	4.99	5.33	5.16	5.30	5.20	5.25	5.29	5.39	5.25	4.21	4.50	4.31		
8	New York.....	4.90	4.36	4.44	4.84	4.44	4.70	4.37	5.09	4.64	4.17	3.77	3.77		
9	New York City.....	5.16	4.90	4.59	4.71	4.66	4.89	4.67	4.77	4.73	4.14	3.92	3.65		
10	Albany.....	5.32	5.13	5.32	5.32	4.94	4.15	5.74	5.40	4.94	3.89	3.75	3.87		
11	New Jersey.....	5.70	5.84	5.39	5.62	5.12	5.74	5.40	5.34	5.37	4.69	4.08	4.42		
12	Pennsylvania.....	5.55	5.57	5.58	5.35	5.23	5.36	5.21	5.02	5.19	4.60	4.61	4.55		
13	Philadelphia.....	6.09	5.98	5.79	4.90	5.70	5.74	5.76	5.83	5.81	4.40	4.34	4.14		
14	Pittsburgh.....	5.51	5.14	5.16	5.15	5.36	5.41	5.32	5.53	5.59	4.44	4.12	4.13		
15	Delaware.....	5.70	5.38	5.53	5.13	5.12	5.12	5.06	5.11	5.11	4.66	4.37	4.56		
16	Maryland.....	5.61	5.75	5.23	5.57	5.20	5.16	5.28	5.23	5.02	4.81	4.99	4.51		
17	Baltimore.....	5.40	5.49	4.98	4.79	4.70	5.09	5.27	5.06	5.	4.67	4.74	4.26		
18	District of Columbia.....														
19	Washington.....	5.	5.	5.	5.	5.	2.62	4.58	5.	4.65	4.08	4.07	4.05		
20	Virginia.....	5.11	5.50	4.90	4.75	4.34	4.61	4.66	4.80	4.06	4.68	5.09	4.51		
21	West Virginia.....	5.20	5.04	5.05	5.29	4.18	5.44	5.31	5.31	5.39	4.65	4.44	4.42		
22	North Carolina.....	7.31	5.65	4.15	4.27	4.44	6.	5.05	5.30	5.47	6.85	5.32	3.85		
23	South Carolina.....	5.81	13.59	5.53	6.	5.48	5.40	5.10	4.23	4.81	5.39	12.47	5.07		
24	Georgia.....	6.40	5.73	5.63	9.34	5.33	4.88	5.34	5.31	5.17	5.76	5.09	5.02		
25	Alabama.....				4.75	5.60	3.41	6.44	4.26	4.97					
26	New Orleans.....	5.	6.15	6.15	6.15	5.21	5.64	5.53	5.28	3.36	4.72	5.84	5.78		
27	Texas.....	6.67	4.33	13.81	1.90	5.92	4.38	7.68	11.24	3.87	5.90	3.80	12.62		
28	Arkansas.....														
29	Kentucky.....	5.24	5.16	4.99	5.03	4.63	4.19	4.84	4.91	4.71	4.83	4.67	4.48		
30	Louisville.....	5.32	5.60	5.32	5.05	11.	5.37	5.	5.12	4.46	4.69	4.46	4.62		
31	Tennessee.....	7.26	10.32	5.92	8.65	5.62	5.82	6.	5.65	5.70	6.97	8.81	5.24		
32	Ohio.....	5.83	5.13	4.79	5.75	5.63	5.62	5.99	5.71	5.60	4.94	4.33	3.97		
33	Cincinnati.....	6.41	5.69	5.71	4.86	5.43	4.95	5.45	4.95	5.55	5.17	4.83	4.93		
34	Cleveland.....	5.72	5.65	3.82	2.97	3.88	4.19	5.09	4.92	4.74	4.56	4.71	3.45		
35	Indiana.....	5.58	5.41	5.21	6.06	5.58	5.37	5.88	6.49	5.20	4.62	4.43	4.21		
36	Illinois.....	6.96	6.26	6.59	6.29	6.07	5.71	5.49	5.62	6.17	5.52	5.01	5.14		
37	Chicago.....	6.33	3.21	2.75	4.80	5.05		6.21	4.11	5.08	5.35	2.20	2.06		
38	Michigan.....	7.40	6.10	5.68	6.13	5.08	6.47	6.12	6.21	5.48	5.97	4.83	4.46		
39	Detroit.....	4.57	5.	5.	5.	5.	5.29	5.	5.86	5.53	3.85	4.12	4.10		
40	Wisconsin.....	6.50	6.19	5.94	9.83	4.12	4.94	4.92	5.49	5.26	5.18	5.01	4.76		
41	Milwaukee.....	5.69	4.35	4.60	5.31	4.60	4.87	19.	3.93	5.93	4.46	3.59	3.76		
42	Iowa.....	7.96	6.43	5.38	5.80	5.12	4.76	14.13	5.28	5.56	6.42	5.19	4.32		
43	Minnesota.....	6.89	7.02	5.49	8.11	6.91	5.25	5.90	4.66	6.50	6.13	6.05	4.70		
44	Missouri.....	6.22	5.25	6.28	17.27	5.33	5.24	4.73	5.96	5.87	5.17	4.34	4.89		
45	Saint Louis.....	5.11	4.27	3.71	3.14	3.29	3.20	3.19	3.59	3.96	4.64	3.91	3.35		
46	Kansas.....	5.41	6.45	7.59	6.16	5.63	4.65	5.49	6.75	4.95	5.13	6.10	7.01		
47	Leavenworth.....	10.	10.	22.40	8.	5.	10.				8.27	6.67	17.22		
48	Nebraska.....	7.50	7.14	4.	6.25	6.25	7.08	6.61	6.85	9.77	6.71	6.19	3.58		
49	Oregon.....	15.	15.			4.	6.	6.	6.	6.	14.42	14.29			
50	California.....														
51	San Francisco.....						0.83.		5.80	5.04					
52	New Mexico.....					4.	7.	7.	7.	6.50					
53	Colorado.....		5.71	2.86		8.57	2.50	3.26	4.52	2.78		4.67	2.37		
54	Utah.....						50.				15.				
55	Wyoming.....														
56	Idaho.....	15.	15.	14.	16.	15.	14.	13.	15.	12.	14.68	14.35	13.30		
57	Montana.....						12.		3.93						
58	Nevada.....	3.									2.92				
59	Dakota.....														
	Averages.....	5.42	5.16	4.96	5.18	4.96	5.07	5.12	5.17	5.09	4.50	4.27	4.08		

NOTE.—In the above table the redemption cities are not

ratios of dividends and of earnings to capital and surplus, March 1, 1869, to September 1, 1873.

to capital and surplus, for six months ending—						Ratios of earnings to capital and surplus, for six months ending—									
1871		1872		1873		1869	1870		1871		1872		1873		
Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	
<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	
4.43	4.37	4.28	4.40	4.57	4.56	6.08	6.	5.90	5.72	6.03	5.24	5.61	5.78	5.69	
4.19	4.03	4.14	3.97	4.01	3.69	6.06	6.16	5.73	5.33	4.59	4.77	4.86	5.38	2.72	
4.09	4.17	4.21	4.02	4.03	4.43	6.03	6.06	5.60	5.30	4.79	4.94	5.33	5.81	5.31	
4.33	4.19	4.30	4.24	4.23	4.15	6.35	6.36	5.34	5.48	5.21	5.02	5.48	5.74	5.60	
4.07	3.94	3.86	3.72	4.	3.93	5.73	5.13	5.16	4.90	4.63	4.64	4.53	4.90	4.84	
4.03	3.89	3.92	3.86	3.85	3.84	5.62	5.71	5.03	4.82	4.71	4.62	5.28	5.40	5.31	
4.38	4.27	4.29	4.27	4.30	4.15	5.53	5.84	5.25	5.30	5.20	5.11	5.46	5.32	5.25	
4.09	3.72	3.92	3.64	4.18	3.79	5.83	5.43	5.04	5.05	4.47	4.54	5.14	5.14	5.03	
3.75	3.70	3.86	3.67	3.67	3.69	5.44	4.81	4.23	4.41	4.48	4.03	4.84	4.27	5.09	
3.87	3.60	3.02	3.92	3.67	3.33	6.08	5.74	4.13	3.67	3.61	5.62	5.22	5.70	4.70	
4.58	4.16	4.63	4.34	4.25	4.28	6.30	6.13	5.88	5.83	5.88	5.64	5.41	5.41	5.06	
4.34	4.24	4.33	4.17	4.03	4.11	6.07	6.27	5.35	4.78	5.17	5.24	5.05	5.27	4.77	
4.20	4.06	4.09	4.09	4.13	4.09	5.29	5.10	4.67	4.39	4.41	4.59	4.59	4.63	4.70	
4.10	4.22	4.24	4.14	4.30	4.21	5.80	5.17	5.13	4.97	4.84	4.86	4.99	4.42	5.51	
4.21	4.16	4.12	4.06	4.04	4.	5.40	4.78	5.30	4.50	4.63	4.40	4.86	4.01	4.70	
4.75	4.40	4.36	4.46	4.36	4.15	6.43	6.46	5.87	5.30	4.83	4.54	5.50	4.93	5.65	
4.08	3.99	4.34	4.46	4.24	4.15	5.92	6.41	5.80	5.27	4.90	5.40	5.56	4.30	5.	
4.04	4.	2.12	3.70	3.71	3.63	3.60	.....	4.35	5.22	7.64	3.04	5.26	6.16	6.36	
4.31	3.98	4.22	4.24	4.24	4.24	3.56	6.45	6.82	6.39	6.81	6.62	5.30	5.97	6.91	
4.70	3.72	4.87	4.76	4.70	4.73	6.47	5.86	5.66	5.33	3.52	5.76	5.91	5.44	5.16	
3.94	4.19	5.66	4.83	4.99	5.08	10.04	8.93	5.46	5.91	6.17	7.27	3.72	6.53	6.69	
5.40	5.03	5.05	4.76	3.84	4.35	7.76	9.82	5.75	7.47	5.93	6.72	6.46	6.08	5.62	
8.22	4.78	4.36	4.74	4.63	4.49	7.59	7.91	8.20	6.70	5.83	5.95	6.70	6.64	7.28	
4.58	5.24	3.28	6.18	3.99	4.62	.....	1.69	.....	11.35	5.70	4.34	9.39	5.23	8.61	
5.69	5.	3.40	5.34	4.97	3.16	7.14	7.05	8.61	7.48	3.27	6.31	6.93	6.32	4.24	
1.75	5.44	4.01	6.99	9.65	3.13	6.41	6.87	16.49	6.81	6.42	9.11	12.11	10.75	11.16	
.....	.....	.....	.....	3.04	.....	.....	.....	.....	.....	.....	.....	0.27	4.34	2.89	
5.01	4.32	3.91	4.49	4.52	4.29	6.58	6.86	6.93	6.11	5.41	4.80	5.67	5.82	5.74	
4.38	9.86	4.87	4.62	4.75	4.14	5.27	6.56	4.38	4.53	5.69	5.52	5.22	5.84	5.34	
7.70	5.16	5.33	5.46	5.03	5.08	8.17	9.50	7.15	8.34	7.14	7.79	5.79	6.49	6.45	
4.72	4.58	4.74	4.92	4.73	4.62	6.78	6.43	5.46	6.03	5.87	6.12	6.	5.94	5.68	
4.18	4.56	4.22	4.61	4.11	4.55	7.91	6.30	4.80	6.67	4.39	4.84	5.35	5.80	6.01	
2.67	3.46	3.71	4.52	4.31	4.15	5.	6.85	3.88	3.08	4.	5.70	5.27	6.65	5.52	
4.82	4.52	4.37	4.79	5.19	4.19	6.50	6.42	5.94	6.30	5.43	5.40	5.25	4.67	5.88	
4.97	4.92	4.68	4.54	4.55	4.98	7.98	7.90	6.70	6.77	6.65	6.07	6.50	6.74	6.66	
3.59	3.81	.....	5.	3.24	3.87	8.25	5.64	5.33	7.46	6.90	.....	6.79	8.35	7.96	
4.68	4.12	5.28	5.06	5.13	4.53	8.	7.88	6.89	7.06	6.26	6.57	7.15	6.65	6.73	
4.10	4.10	4.32	3.80	4.32	4.09	6.27	6.80	5.85	6.09	6.58	6.90	6.66	6.25	6.81	
8.07	3.45	4.20	4.09	4.48	4.23	7.75	8.13	6.91	9.01	5.27	6.67	5.49	6.83	6.76	
4.16	3.74	3.76	15.22	4.51	4.37	7.81	3.97	5.39	6.65	6.28	4.89	13.04	6.32	7.43	
4.78	4.24	4.01	9.63	4.44	4.61	8.96	7.80	5.66	6.31	5.53	5.90	11.80	6.43	6.19	
6.92	5.95	4.56	5.09	4.05	5.60	7.68	8.	6.15	8.53	7.15	7.08	7.28	7.67	6.16	
14.19	4.75	4.71	4.18	5.17	5.	8.58	9.73	9.39	8.62	6.96	7.98	10.16	8.61	8.95	
2.87	2.97	2.86	2.84	3.16	3.47	5.43	4.71	3.36	2.87	4.38	4.08	4.03	3.87	4.52	
5.63	5.34	4.40	4.99	6.09	4.32	7.82	9.08	8.08	10.85	10.18	9.03	6.86	8.49	8.01	
6.17	3.75	7.29	.....	.....	.....	11.57	8.06	18.50	7.44	6.76	6.74	.....	.....	47	
5.41	5.38	6.36	5.93	5.87	8.23	11.47	7.79	5.89	12.74	3.64	6.48	7.54	10.67	8.47	
.....	3.92	5.86	5.83	5.	5.	14.42	9.80	13.90	7.67	11.93	15.19	20.91	17.45	13.39	
.....	.....	.....	.....	4.87	2.95	.....	.....	.....	.....	.....	.....	7.75	4.82	50	
.....	.....	.....	.....	5.58	5.12	.....	.....	.....	.....	.....	2.11	5.67	5.92	6.75	
.....	.....	6.26	6.87	6.62	6.22	.....	.....	.....	.....	.....	4.99	7.73	9.55	8.68	
.....	7.10	2.12	2.78	3.90	2.19	.....	8.30	1.47	0.09	.....	2.80	6.39	4.66	14.47	
.....	.....	21.85	.....	.....	13.74	.....	.....	1.42	1.44	5.55	47.82	1.54	2.17	10.72	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	55	
14.95	13.86	12.74	11.71	13.24	10.48	11.54	16.03	13.92	16.45	13.91	15.21	23.62	16.81	9.53	
.....	.....	10.91	.....	3.57	.....	.....	.....	.....	2.78	18.92	16.74	7.56	13.51	11.74	
.....	.....	.....	.....	.....	.....	3.47	.....	.....	.....	.....	.....	.....	.....	58	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	59	
4.24	4.07	4.16	4.17	4.17	4.09	6.04	5.77	5.19	5.21	5.02	5.	5.36	5.37	5.46	

included with the States in which such cities are located.

III.—Table of the state of the lawful money reserve of the national banks of the United States, as

Number.	States and Territories.	Number of banks.	Liabilities to be protected by reserve.	Reserve required, 15 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.
1	Maine	61	\$13,817,455	\$2,072,618	\$2,757,511	20.0
2	New Hampshire	42	7,240,067	1,086,010	1,557,467	21.5
3	Vermont	41	10,177,692	1,526,653	1,800,558	17.7
4	Massachusetts	160	56,024,970	8,403,746	11,451,967	20.4
5	Rhode Island	62	20,967,303	3,145,095	3,813,427	18.2
6	Connecticut	80	32,048,877	4,807,332	7,911,549	24.7
7	New York	227	78,163,138	11,724,471	15,772,506	20.2
8	New Jersey	60	27,735,518	4,160,338	6,032,655	21.8
9	Pennsylvania	157	51,215,616	7,682,342	9,582,262	18.7
10	Delaware	11	2,766,669	415,000	504,863	18.2
11	Maryland	19	4,326,225	648,934	1,012,683	23.4
12	District of Columbia	1	678,757	101,814	190,394	28.1
13	Virginia	24	10,359,085	1,553,863	1,937,752	17.7
14	West Virginia	17	5,149,194	772,379	987,438	19.2
15	North Carolina	10	4,393,032	658,955	942,606	21.5
16	South Carolina	10	3,650,697	547,604	698,047	19.1
17	Georgia	12	5,080,356	762,053	1,587,548	31.3
18	Alabama	8	2,283,344	342,502	645,419	28.3
19	Texas	5	2,035,044	305,707	707,332	34.7
20	Arkansas	2	344,306	51,646	59,303	17.3
21	Kentucky	23	7,753,230	1,162,985	1,511,821	19.5
22	Tennessee	22	7,395,502	1,109,325	1,433,429	19.4
23	Ohio	154	37,018,345	5,642,751	7,185,701	19.1
24	Indiana	88	26,569,135	3,983,370	4,970,421	18.7
25	Illinois	114	21,950,239	3,292,536	4,448,544	20.3
26	Michigan	70	13,368,424	2,005,264	2,660,385	19.9
27	Wisconsin	38	6,978,551	1,046,787	1,537,415	22.0
28	Iowa	74	12,619,377	1,892,907	2,517,336	19.9
29	Minnesota	29	7,563,019	1,134,453	1,479,858	19.6
30	Missouri	29	6,343,759	951,564	1,222,964	19.3
31	Kansas	24	4,148,528	622,279	783,007	18.9
32	Nebraska	9	3,131,032	469,655	612,017	19.5
33	Oregon	1	1,068,834	160,333	347,440	32.5
34	California	1	704,191	*137,599	230,471	32.7
35	New Mexico	2	336,467	50,470	54,862	16.3
36	Colorado	6	2,448,154	367,223	713,020	29.1
37	Utah	3	1,177,385	176,608	204,160	17.3
38	Wyoming	1	107,108	16,066	33,327	31.1
39	Idaho	1	167,401	25,110	31,157	18.6
40	Montana	4	814,397	122,160	203,023	24.9
Total		1,707	500,723,505	75,140,497	102,033,935	20.4

* Reserve required in California gold banks, outside of San

Table of the state of the lawful money reserve—Continued.

Number.	Cities of redemption.	Number of banks.	Liabilities to be protected by reserve.	Reserve required, 25 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.
1	Boston	51	\$85,778,361	\$21,444,590	\$22,200,691	25.9
2	Albany	7	11,751,306	2,937,827	4,217,247	35.9
3	Philadelphia	29	48,195,235	12,048,809	13,187,272	27.4
4	Pittsburgh	16	16,394,107	4,098,527	4,147,733	25.3
5	Baltimore	14	21,145,106	5,286,276	5,823,833	27.5
6	Washington	4	2,905,844	726,461	495,363	17.0
7	New Orleans	9	10,265,311	2,566,328	2,543,620	24.8
8	Louisville	5	2,419,053	604,514	582,757	24.1
9	Cincinnati	5	10,999,095	2,749,774	3,365,685	30.6
10	Cleveland	6	6,659,332	1,664,833	1,817,328	27.3
11	Chicago	20	26,341,147	6,585,287	8,151,312	30.9
12	Detroit	3	4,478,714	1,119,678	1,344,369	30.0
13	Milwaukee	4	3,298,049	824,512	966,196	29.3
14	Saint Louis	8	9,385,193	2,346,298	2,653,336	28.3
Total		181	260,014,858	65,003,714	71,496,742	27.5
15	New York City	50	198,661,426	49,665,356	50,969,991	25.7
16	San Francisco	2	3,179,008	794,752	670,154	21.1

shown by the reports of their condition at the close of business on Friday, December 27, 1872.

Funds available for reserve.						States and Territories.	Number.
Specie.	Legaltenders.	Clearing-house certificates.	Three per cent. certificates.	U. S. certificates of deposit.	Due from redeeming agents.		
\$49,932	\$1,108,319				\$1,599,260.	Maine	1
4,427	518,547			\$3,000	1,029,493	New Hampshire	2
29,561	740,983			30,000	1,000,014	Vermont	3
129,883	4,391,783		\$10,000	115,000	6,805,301	Massachusetts	4
47,859	1,484,318				2,281,250	Rhode Island	5
130,501	2,457,154		15,000		5,308,894	Connecticut	6
154,794	5,578,250		35,000	190,000	9,814,462	New York	7
96,728	2,205,253		10,000		3,720,674	New Jersey	8
95,150	4,623,883		35,000		4,828,329	Pennsylvania	9
2,951	240,338		30,000		231,574	Delaware	10
27,350	427,315				558,018	Maryland	11
3,916	143,000				43,478	Dist Columbia	12
69,479	928,649				839,624	Virginia	13
11,438	451,205			10,000	514,795	West Virginia	14
25,744	343,571				573,291	North Carolina	15
3,505	268,827				420,715	South Carolina	16
61,019	448,813		50,000		1,027,716	Georgia	17
30,449	310,647				304,323	Alabama	18
213,699	247,797				245,836	Texas	19
277	28,365				30,951	Arkansas	20
10,752	655,725				845,344	Kentucky	21
40,136	841,247				552,046	Tennessee	22
51,257	3,641,654				3,492,790	Ohio	23
39,894	2,777,499				2,153,028	Indiana	24
94,331	2,113,537				2,240,676	Illinois	25
52,031	1,346,873				1,261,481	Michigan	26
27,535	721,217				788,663	Wisconsin	27
39,641	1,436,878				1,040,817	Iowa	28
36,256	682,018				761,584	Minnesota	29
22,296	611,286				589,382	Missouri	30
6,866	392,852				383,289	Kansas	31
6,773	287,352				317,892	Nebraska	32
69,724	70,587				207,129	Oregon	33
199,806	30,665					California	34
309	43,007				11,546	New Mexico	35
64,332	343,266				305,422	Colorado	36
7,345	132,092				58,723	Utah	37
195	20,997				12,195	Wyoming	38
9,634	21,523					Idaho	39
5,608	105,600				91,815	Montana	40
1,978,383	43,228,892		185,000	350,000	56,291,660		

Francisco, 25 per cent. on circulation and 15 per cent. on deposits.

CITIES, as shown by the reports of December 27, 1872.

Funds available for reserve.						Cities of redemption.	Number.
Specie.	Legaltenders.	Clearing-house certificates.	Three per cent. certificates.	U. S. certificates of deposit.	Due from redeeming agents.		
\$1,535,751	\$10,361,142	\$445,000	\$150,000	\$470,000	\$9,238,798	Boston	1
7,693	933,774	50,000	10,000	565,000	2,650,780	Albany	2
309,184	5,513,772	1,745,000	250,000	1,330,000	4,039,316	Philadelphia	3
45,116	2,118,905				1,983,712	Pittsburgh	4
175,355	2,273,013	95,000	30,000	230,000	3,020,465	Baltimore	5
11,044	298,065				186,254	Washington	6
355,517	1,156,670				1,031,433	New Orleans	7
2,271	333,900				246,586	Louisville	8
13,737	1,326,000			450,000	1,575,948	Cincinnati	9
19,601	940,000			50,000	867,727	Cleveland	10
134,724	5,287,340		25,000		2,704,248	Chicago	11
226	606,530				737,613	Detroit	12
4,247	531,636				430,313	Milwaukee	13
48,093	1,183,980				1,421,263	Saint Louis	14
2,662,559	32,864,727	2,335,000	465,000	3,095,000	30,074,456		
13,778,031	24,451,960	3,225,000	310,000	9,205,000		New York City	15
682,364	41,790					San Francisco	16

III.—Table of the state of the lawful money reserve—Continued.

Number.	States and Territories.	Number of banks.	Liabilities to be protected by reserve.	Reserve required, 15 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.
1	Maine	61	\$13,828,196	\$2,074,229	\$3,207,726	23.20
2	New Hampshire	42	7,277,786	1,091,668	1,549,066	21.27
3	Vermont	40	10,376,030	1,556,405	2,009,173	19.36
4	Massachusetts	163	57,425,622	8,613,843	12,170,702	21.19
5	Rhode Island	62	20,926,111	3,138,917	3,682,375	17.60
6	Connecticut	80	32,250,968	4,837,645	7,244,596	22.49
7	New York	226	80,770,548	12,115,582	16,895,447	20.92
8	New Jersey	60	27,995,831	4,199,375	6,270,489	22.40
9	Pennsylvania	157	52,372,545	7,855,882	10,162,751	19.40
10	Delaware	11	2,904,259	435,639	518,551	17.85
11	Maryland	19	4,310,053	646,508	1,010,738	23.45
12	District of Columbia	1	680,845	102,127	227,517	32.42
13	Virginia	24	10,676,798	1,601,520	1,747,563	16.37
14	West Virginia	17	5,113,046	766,957	980,575	19.18
15	North Carolina	10	4,657,453	698,617	921,100	19.78
16	South Carolina	11	4,448,923	667,338	976,010	21.94
17	Georgia	13	5,107,851	766,178	1,139,276	22.32
18	Alabama	9	2,271,154	340,673	575,177	25.33
19	Texas	5	1,935,360	290,304	611,652	31.60
20	Arkansas	2	369,365	55,404	49,918	13.51
21	Kentucky	29	8,159,297	1,223,895	1,709,391	20.84
22	Tennessee	22	8,034,017	1,205,103	1,669,327	20.78
23	Ohio	155	39,277,394	5,891,609	8,177,752	20.82
24	Indiana	89	28,136,561	4,220,484	5,447,809	19.36
25	Illinois	114	24,846,812	3,727,022	5,775,034	23.24
26	Michigan	70	13,880,950	2,082,143	2,767,541	19.94
27	Wisconsin	39	6,925,879	1,038,832	1,440,347	20.80
28	Iowa	74	14,066,498	2,109,975	2,844,585	20.22
29	Minnesota	20	7,751,199	1,162,680	1,828,220	17.14
30	Missouri	29	6,352,968	952,948	1,281,992	20.18
31	Kansas	24	4,160,610	624,092	806,153	19.38
32	Nebraska	9	3,179,781	476,967	810,427	22.34
33	Oregon	1	1,195,572	167,936	328,068	29.30
34	California	1	755,608	*134,695	220,508	28.43
35	New Mexico	2	377,271	56,591	82,047	21.75
36	Colorado	6	2,394,382	359,157	594,018	24.81
37	Utah	3	1,057,671	158,651	133,149	12.59
38	Wyoming	1	121,435	18,215	27,021	22.25
39	Idaho	1	178,259	26,738	31,125	17.46
40	Dakota	1	51,618	7,742	13,302	25.77
41	Montana	4	740,699	111,104	165,776	23.38
Total		1,717	517,267,245	77,611,640	107,595,294	20.80

* Reserve required in California gold banks, outside of San

III.—Table of the state of the lawful money reserve—Continued.

Number.	Cities of redemption.	Number of banks.	Liabilities to be protected by reserve.	Reserve required, 25 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.
1	Boston	48	\$87,811,451	\$21,952,863	\$21,533,770	24.5
2	Albany	7	11,418,739	2,854,685	3,588,223	31.4
3	Philadelphia	29	50,887,556	12,721,889	13,282,148	26.1
4	Pittsburgh	16	17,030,260	4,257,565	4,289,521	25.2
5	Baltimore	14	21,203,893	5,300,973	4,604,846	21.7
6	Washington	4	2,846,546	711,637	456,547	16.0
7	New Orleans	8	9,828,154	2,457,038	2,336,928	23.8
8	Louisville	6	2,707,829	676,957	740,814	27.4
9	Cincinnati	5	11,966,338	2,991,585	3,140,439	26.2
10	Cleveland	6	6,969,432	1,742,358	2,183,663	31.4
11	Chicago	20	28,946,290	7,236,572	9,097,433	31.4
12	Detroit	3	4,558,433	1,139,608	1,310,279	28.7
13	Milwaukee	4	3,329,401	832,350	850,213	25.5
14	Saint Louis	8	9,521,888	2,380,472	2,468,710	25.9
Total		178	269,026,210	67,256,552	69,883,535	26.0
51	New York City	50	213,109,959	50,777,489	50,461,050	24.8
16	San Francisco	2	3,339,801	834,950	705,365	21.1

STATES, as shown by the reports of February 23, 1873.

Funds available for reserve.						States and Territories.	Number.
Specie.	Legal tenders.	Clearing-house certificates.	Three per cent. certificates.	U. S. certificates of deposit.	Due from redeeming agents.		
\$25,945	\$994,519	.....	.....	\$10,000	\$2,177,262	Maine	1
2,917	486,462	.....	.....	20,000	1,039,687	New Hampshire	2
61,844	612,361	.....	.....	100,000	1,234,963	Vermont	3
117,104	3,806,357	.....	\$10,000	555,000	7,682,241	Massachusetts	4
32,771	1,501,428	.....	.....	10,000	2,138,176	Rhode Island	5
77,717	2,361,071	.....	10,000	10,000	4,785,808	Connecticut	6
132,731	5,129,601	.....	10,000	635,000	10,928,115	New York	7
89,241	2,150,990	.....	10,000	20,000	4,000,258	New Jersey	8
89,197	4,301,762	.....	.....	45,000	5,726,792	Pennsylvania	9
3,424	276,078	.....	.....	10,000	229,049	Delaware	10
19,391	475,360	.....	.....	.....	515,987	Maryland	11
3,827	133,000	.....	.....	.....	90,690	Dist. of Columbia	12
59,040	837,787	.....	.....	.....	850,736	Virginia	13
10,548	426,435	.....	.....	10,000	533,892	West Virginia	14
34,217	335,017	.....	.....	.....	551,866	North Carolina	15
13,450	668,136	.....	.....	.....	294,424	South Carolina	16
52,813	729,356	.....	50,000	.....	307,607	Georgia	17
34,468	326,547	.....	.....	.....	210,162	Alabama	18
205,458	301,752	.....	.....	.....	104,442	Texas	19
2,422	28,150	.....	.....	.....	19,346	Arkansas	20
8,764	612,063	.....	.....	40,000	1,039,564	Kentucky	21
38,180	944,275	.....	.....	.....	686,872	Tennessee	22
28,789	3,729,719	.....	.....	.....	4,419,044	Ohio	23
38,694	2,685,402	.....	.....	10,000	2,713,713	Indiana	24
73,474	2,164,590	.....	.....	.....	3,536,970	Illinois	25
36,055	1,227,530	.....	.....	10,000	1,493,956	Michigan	26
17,359	645,767	.....	.....	.....	777,221	Wisconsin	27
34,921	1,401,355	.....	.....	.....	1,408,249	Iowa	28
14,213	617,343	.....	.....	.....	696,664	Minnesota	29
20,825	526,931	.....	.....	.....	734,236	Missouri	30
4,146	319,704	.....	.....	.....	482,303	Kansas	31
7,297	200,651	.....	.....	.....	602,479	Nebraska	32
66,491	73,886	.....	.....	.....	187,691	Oregon	33
219,431	1,077	.....	.....	.....	.....	California	34
460	46,020	.....	.....	.....	35,567	New Mexico	35
73,245	270,243	.....	.....	.....	250,525	Colorado	36
4,405	106,666	.....	.....	.....	22,078	Utah	37
1,368	14,201	.....	.....	.....	11,452	Wyoming	38
5,000	26,125	.....	.....	.....	.....	Idaho	39
.....	7,192	.....	.....	.....	6,110	Dakota	40
14,249	95,885	.....	.....	.....	55,642	Montana	41
1,779,651	41,598,799	.....	90,000	1,485,000	62,641,844		

Francisco, 25 per cent. on circulation and 15 per cent. on deposits.

CITIES, as shown by the reports of February 23, 1873.

Funds available for reserve.						Cities of redemption.	Number.
Specie.	Legal tenders.	Clearing-house certificates.	Three per cent. certificates.	U. S. certificates of deposit.	Due from redeeming agents.		
\$1,010,534	\$10,300,240	\$320,000	\$5,000	\$430,000	\$9,467,996	Boston	1
7,619	796,915	.....	.....	725,000	2,058,689	Albany	2
266,837	4,147,586	325,000	145,000	3,825,000	4,572,725	Philadelphia	3
32,543	2,065,558	.....	.....	.....	2,191,420	Pittsburgh	4
104,052	1,856,634	75,000	.....	580,000	1,989,160	Baltimore	5
22,181	258,838	.....	.....	50,000	125,528	Washington	6
208,211	1,098,833	.....	.....	.....	1,029,884	New Orleans	7
239	333,724	.....	.....	.....	406,851	Louisville	8
41,783	979,000	.....	.....	425,000	1,694,656	Cincinnati	9
7,614	976,300	.....	.....	50,000	1,149,749	Cleveland	10
123,306	5,186,629	.....	25,000	.....	3,762,498	Chicago	11
441	628,225	.....	.....	.....	681,613	Detroit	12
6,598	507,610	.....	.....	.....	336,005	Milwaukee	13
50,862	1,118,918	.....	.....	.....	1,298,931	Saint Louis	14
1,882,820	30,255,010	720,000	175,000	6,085,000	30,765,705		
13,498,550	24,532,500	1,395,000	145,000	10,890,000	.....	New York City	15
616,652	28,600	.....	.....	.....	60,113	San Francisco	16

III.—Table of the state of the lawful money reserve—Continued.

Number.	States and Territories.	Number of banks.	Liabilities to be protected by reserve.	Reserve required, 15 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.
1	Maine	63	\$13,744,572	\$2,061,636	\$2,687,467	19.5
2	New Hampshire	42	5,205,637	780,845	1,428,599	27.4
3	Vermont	40	10,324,271	1,548,642	1,874,273	18.1
4	Massachusetts	163	58,020,699	8,703,105	11,632,679	20.1
5	Rhode Island	62	21,223,311	3,183,496	3,865,222	18.2
6	Connecticut	80	30,955,934	4,643,390	7,624,916	24.6
7	New York	223	77,233,656	11,585,048	15,243,698	19.7
8	New Jersey	62	29,715,983	4,457,397	6,404,715	21.5
9	Pennsylvania	158	55,039,558	8,255,934	11,209,326	20.4
10	Delaware	11	2,918,615	437,792	502,880	17.2
11	Maryland	19	4,407,897	661,185	1,042,858	23.6
12	District of Columbia	1	1,104,594	165,689	251,761	22.8
13	Virginia	24	10,348,176	1,552,226	1,699,408	16.4
14	West Virginia	17	5,302,646	795,397	970,105	18.3
15	North Carolina	10	4,508,478	676,272	774,802	17.2
16	South Carolina	11	2,104,243	315,636	616,996	29.3
17	Georgia	13	4,446,672	667,001	780,561	17.5
18	Alabama	9	2,292,984	343,948	544,800	23.8
19	Texas	6	2,009,350	301,403	679,289	33.8
20	Arkansas	2	385,700	57,855	50,948	13.2
21	Kentucky	30	7,861,529	1,179,229	1,410,837	17.9
22	Tennessee	23	7,977,739	1,196,661	1,671,079	21.0
23	Ohio	156	38,751,158	5,812,674	7,619,151	19.7
24	Indiana	90	29,792,715	4,468,907	6,395,460	29.5
25	Illinois	114	25,296,155	3,794,723	5,815,755	23.0
26	Michigan	72	13,607,033	2,041,055	2,531,036	18.6
27	Wisconsin	40	6,585,034	1,028,708	1,332,660	19.7
28	Iowa	75	14,274,043	2,141,106	2,954,211	20.7
29	Minnesota	31	7,941,785	1,181,268	1,345,482	16.9
30	Missouri	29	6,703,417	1,005,513	1,439,675	21.8
31	Kansas	26	4,482,234	672,335	996,778	22.2
32	Nebraska	9	3,413,391	512,008	650,496	19.0
33	Oregon	1	1,001,039	150,159	308,108	30.8
34	California	2	772,837	*147,374	176,411	22.8
35	New Mexico	3	391,818	58,773	77,868	19.9
36	Colorado	6	2,401,509	360,226	650,347	27.1
37	Utah	3	1,039,818	158,973	178,750	16.9
38	Wyoming	1	117,328	17,599	30,205	25.7
39	Idaho	1	167,602	25,140	22,538	13.4
40	Dakota	1	69,145	10,372	14,192	20.5
41	Montana	3	762,638	114,396	139,980	18.3
	Total	1,732	514,998,003	77,281,146	105,686,322	20.5

* Reserve required in California gold banks, outside of San

Table of the state of the lawful money reserve—Continued.

Number.	Cities of redemption.	Number of banks.	Liabilities to be protected by reserve.	Reserve required, 25 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.
1	Boston	48	\$81,669,840	\$20,417,460	\$20,922,725	25.6
2	Albany	7	11,699,848	2,924,962	3,738,065	32.0
3	Philadelphia	29	52,964,960	13,241,240	14,280,805	27.0
4	Pittsburgh	16	17,729,640	4,434,410	4,613,958	26.0
5	Baltimore	14	21,772,984	5,443,246	5,695,700	26.2
6	Washington	4	3,412,596	853,149	1,026,179	30.1
7	New Orleans	9	11,051,692	2,762,923	2,800,334	25.3
8	Louisville	6	3,076,416	769,104	887,335	23.8
9	Cincinnati	5	11,816,788	2,954,197	3,187,372	27.0
10	Cleveland	6	6,238,064	1,559,516	1,611,285	25.8
11	Chicago	20	31,192,876	7,798,219	8,465,289	27.1
12	Detroit	3	4,700,404	1,175,101	1,299,198	27.6
13	Milwaukee	4	3,011,588	752,897	754,879	25.1
14	Saint Louis	8	9,745,316	2,436,329	2,548,392	26.2
	Total	179	270,083,012	67,520,753	71,831,516	26.5
15	New York City	49	191,560,156	47,890,039	47,286,772	24.7
16	San Francisco	2	3,086,782	771,695	558,042	18.0

STATES, as shown by the reports of April 25, 1873.

Funds available for reserve.						States and Territories.	Number.
Specie.	Legal tenders.	Clearing-house certificates.	Three per cent. certificates.	U. S. certificates of deposit.	Due from redeeming agents.		
\$24,596	\$1,005,373			\$20,000	\$1,637,498	Maine	1
2,653	481,771			35,000	909,175	New Hampshire	2
30,171	571,339			150,000	1,122,763	Vermont	3
133,982	3,671,885			665,000	7,161,832	Massachusetts	4
23,539	1,472,419				2,364,264	Rhode Island	5
60,474	2,335,356			35,000	5,194,086	Connecticut	6
119,624	4,992,269			755,900	9,376,805	New York	7
132,652	2,189,842			40,000	4,042,221	New Jersey	8
56,150	5,068,883			55,000	6,029,293	Pennsylvania	9
3,617	265,999		\$10,000		223,264	Delaware	10
16,841	454,114				571,903	Maryland	11
3,903	135,000				112,858	Dist. of Columbia	12
30,518	957,561				711,329	Virginia	13
9,888	450,674			10,000	499,543	West Virginia	14
32,683	396,312				339,807	North Carolina	15
9,090	426,484				181,422	South Carolina	16
43,219	504,305				233,037	Georgia	17
41,427	333,259				170,114	Alabama	18
184,415	361,107				133,767	Texas	19
1,909	26,700				22,339	Arkansas	20
9,771	610,450			60,000	730,616	Kentucky	21
33,294	947,530				690,255	Tennessee	22
23,466	4,167,159			20,000	3,408,526	Ohio	23
26,563	2,985,250			40,000	3,343,647	Indiana	24
43,806	2,255,402				3,516,547	Illinois	25
28,506	1,313,733			10,000	1,178,797	Michigan	26
10,061	663,267				679,332	Wisconsin	27
26,840	1,539,241				1,388,130	Iowa	28
11,990	690,902				642,590	Minnesota	29
13,959	597,400				848,316	Missouri	30
2,990	416,819				576,969	Kansas	31
4,246	284,276				361,974	Nebraska	32
66,311	55,118				186,679	Oregon	33
163,128	13,283					California	34
83	57,816				19,969	New Mexico	35
88,614	286,519				275,214	Colorado	36
5,030	93,756				79,974	Utah	37
1,545	28,660					Wyoming	38
10,795	11,743					Idaho	39
	12,596				1,596	Dakota	40
23,810	71,300				44,870	Montana	41
1,567,149	43,202,852		10,000	1,895,000	59,011,321		

Francisco, 25 per cent. on circulation and 15 per cent on deposits.

CITIES, as shown by the reports of April 25, 1873.

Funds available for reserve.						Cities of redemption.	Number.
Specie.	Legal tenders.	Clearing-house certificates.	Three per cent. certificates.	U. S. certificates of deposit.	Due from redeeming agents.		
\$1,106,560	\$7,672,050	\$580,000		\$770,000	\$10,794,115	Boston	1
7,410	782,240			775,000	2,173,415	Albany	2
102,908	6,414,743	90,000		3,920,000	3,723,154	Philadelphia	3
30,262	2,666,528			100,000	1,817,168	Pittsburgh	4
107,686	1,812,397			795,000	2,980,617	Baltimore	5
30,934	326,330			90,000	578,915	Washington	6
266,365	1,908,600				625,369	New Orleans	7
249	552,832				334,254	Louisville	8
44,530	1,221,017			500,000	1,421,825	Cincinnati	9
6,748	927,892			50,000	626,645	Cleveland	10
35,259	5,665,366				2,764,684	Chicago	11
638	742,552				556,008	Detroit	12
8,334	401,830				344,715	Milwaukee	13
14,612	1,503,087				1,030,693	Saint Louis	14
1,762,475	32,627,464	670,000		7,000,000	29,771,577		
13,088,251	24,023,521	700,000		9,475,000		New York City	15
450,933	81,450				25,659	San Francisco	16

III.—Table of the state of the lawful money reserve—Continued.

Number.	States and Territories.	Number of banks.	Liabilities to be protected by reserve.	Reserve required, 15 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.
1	Maine.....	63	\$14,167,974	\$2,125,196	\$2,834,983	20.1
2	New Hampshire.....	42	7,482,344	1,122,352	1,587,156	21.2
3	Vermont.....	40	10,708,140	1,606,221	1,988,618	18.6
4	Massachusetts.....	163	58,649,979	8,797,497	11,829,718	20.2
5	Rhode Island.....	62	21,319,070	3,197,861	4,000,160	18.8
6	Connecticut.....	80	33,047,632	4,957,145	7,813,869	23.6
7	New York.....	222	75,765,003	11,364,763	14,396,885	19.0
8	New Jersey.....	62	29,027,249	4,354,087	6,273,363	21.6
9	Pennsylvania.....	158	54,303,072	8,145,461	10,465,440	19.3
10	Delaware.....	11	2,660,555	429,083	520,523	18.2
11	Maryland.....	19	4,400,912	660,137	993,241	22.6
12	District of Columbia.....	1	720,062	108,009	221,427	30.7
13	Virginia.....	24	10,594,824	1,589,224	1,942,242	18.3
14	West Virginia.....	17	5,288,212	793,232	974,073	18.4
15	North Carolina.....	10	4,521,605	678,241	1,004,781	22.2
16	South Carolina.....	12	4,062,749	609,412	695,627	17.1
17	Georgia.....	13	4,372,760	655,914	871,093	19.9
18	Alabama.....	9	2,305,963	345,895	568,248	24.6
19	Texas.....	6	2,203,964	330,595	903,227	41.0
20	Arkansas.....	2	420,146	63,022	115,133	27.4
21	Kentucky.....	30	7,845,281	1,176,790	1,455,533	18.5
22	Tennessee.....	23	8,071,979	1,210,797	1,868,377	23.1
23	Ohio.....	158	39,818,983	5,972,847	7,905,398	19.8
24	Indiana.....	91	29,835,560	4,475,334	5,954,492	20.0
25	Illinois.....	115	25,515,864	3,827,380	6,109,370	23.9
26	Michigan.....	74	13,924,120	2,088,618	2,550,908	18.3
27	Wisconsin.....	46	6,911,422	1,036,713	1,389,599	20.1
28	Iowa.....	75	15,108,361	2,266,254	3,711,032	24.6
29	Minnesota.....	31	8,769,388	1,315,408	1,865,292	21.3
30	Missouri.....	29	6,582,525	987,378	1,329,861	20.2
31	Kansas.....	26	4,787,761	718,164	1,056,028	22.1
32	Nebraska.....	9	3,638,633	545,795	1,101,839	30.3
33	Oregon.....	1	1,042,724	156,409	411,587	39.5
34	California.....	2	1,048,691	*200,488	239,734	22.8
35	New Mexico.....	2	416,773	62,516	94,419	22.6
36	Colorado.....	6	2,684,640	402,696	841,674	31.4
37	Utah.....	3	1,194,038	179,106	237,587	19.9
38	Wyoming.....	1	128,267	19,240	34,685	27.0
39	Idaho.....	1	163,694	24,554	31,769	19.4
40	Dakota.....	1	68,113	10,217	11,499	16.9
41	Montana.....	3	752,360	112,854	147,777	19.6
	Total.....	1,737	524,531,472	78,722,905	108,348,218	20.7

*Reserve required in California gold banks, outside of San

Table of the state of the lawful money reserve—Continued.

Number.	Cities of redemption.	Number of banks.	Liabilities* to be protected by reserve.	Reserve required, 25 per cent. on liabilities.	Reserve held.	Per cent. of reserve to liabilities.
1	Boston.....	49	\$85,133,268	\$21,283,317	\$22,362,334	26.3
2	Albany.....	7	13,214,954	3,303,738	4,931,916	37.3
3	Philadelphia.....	29	58,056,160	14,514,040	15,044,756	25.9
4	Pittsburgh.....	16	18,408,830	4,602,207	5,179,476	28.1
5	Baltimore.....	14	22,254,313	5,563,578	5,612,367	25.2
6	Washington.....	4	3,848,493	962,124	725,306	18.8
7	New Orleans.....	9	11,998,307	2,849,577	2,996,603	26.3
8	Louisville.....	6	2,957,505	739,376	708,977	24.0
9	Cincinnati.....	5	12,109,080	3,027,270	3,595,613	29.7
10	Cleveland.....	6	6,520,444	1,705,111	1,715,250	25.2
11	Chicago.....	20	22,419,314	5,604,829	10,237,361	45.8
12	Detroit.....	3	4,747,159	1,186,790	1,406,748	29.6
13	Milwaukee.....	4	3,613,114	903,278	1,276,756	35.3
14	St. Louis.....	8	10,409,787	2,617,447	2,637,242	25.2
	Total.....	180	275,450,728	68,862,682	78,450,705	28.1
15	New York City.....	49	214,255,949	53,563,989	64,435,053	25.2
16	San Francisco.....	2	3,010,453	752,613	944,527	31.4

STATES, as shown by the reports of June 13, 1873.

Funds available for reserve.						States and Territories.	Number.
Specie.	Legal tenders.	Clearing-house certificates.	Three per cent. certificates.	U. S. certificates of deposit.	Due from redeeming agents.		
\$24,157	\$1,111,478			\$10,000	\$1,689,348	Maine	1
11,798	516,429			5,000	1,053,929	New Hampshire	2
38,876	669,524			120,000	1,160,217	Vermont	3
111,521	3,634,791			785,000	7,298,407	Massachusetts	4
22,191	1,503,850				2,474,119	Rhode Island	5
38,779	2,458,113			35,000	5,261,977	Connecticut	6
168,260	4,860,965			860,000	8,507,660	New York	7
85,913	2,168,513			50,000	3,968,937	New Jersey	8
48,222	4,847,102			55,000	5,315,116	Pennsylvania	9
2,726	274,007		\$10,000		233,790	Delaware	10
17,011	462,048				514,182	Maryland	11
3,980	137,000				80,447	District Columbia	12
24,591	982,042				935,609	Virginia	13
9,781	447,683			10,000	506,609	West Virginia	14
36,517	430,454				537,810	North Carolina	15
8,097	323,243				364,287	South Carolina	16
42,997	546,051				282,045	Georgia	17
36,326	370,688				161,234	Alabama	18
262,319	276,790				364,118	Texas	19
2,655	67,712				44,766	Arkansas	20
8,342	598,842			60,000	788,349	Kentucky	21
41,391	945,952				881,124	Tennessee	22
25,755	3,998,020			20,000	3,861,623	Ohio	23
36,116	2,612,737			105,000	3,200,639	Indiana	24
72,400	2,257,631				3,779,339	Illinois	25
45,457	1,278,107			10,000	1,217,344	Michigan	26
14,359	642,019				733,221	Wisconsin	27
34,178	1,652,367				2,024,487	Iowa	28
33,238	745,340				1,086,714	Minnesota	29
13,647	567,113				749,101	Missouri	30
3,437	443,791				608,800	Kansas	31
5,148	291,969				804,722	Nebraska	32
70,853	82,601				258,133	Oregon	33
180,953	11,126				47,655	California	34
257	54,601				39,561	New Mexico	35
84,335	329,393				427,946	Colorado	36
9,143	77,427				151,017	Utah	37
1,777	25,168				7,740	Wyoming	38
12,482	19,287					Idaho	39
	10,686				793	Dakota	40
5,399	68,300				74,078	Montana	41
1,715,293	42,800,960		10,000	2,125,000	61,696,995		

Francisco, 25 per cent. on circulation and 15 per cent. on deposits.

CITIES, as shown by the reports of June 13, 1873.

Funds available for reserve.						Cities of redemption	Number.
Specie.	Legal tenders.	Clearing-house certificates.	Three per cent. certificates.	U. S. certificates of deposit.	Due from redeeming agents.		
\$1,015,428	\$9,423,666	\$285,000		\$1,225,000	\$10,413,240	Boston	1
7,416	316,663			825,000	3,282,837	Albany	2
167,431	4,782,737	90,000		5,685,000	4,319,588	Philadelphia	3
28,102	2,673,463			100,000	2,377,911	Pittsburgh	4
65,030	1,991,160			1,170,000	2,386,177	Baltimore	5
36,646	300,035			90,000	298,625	Washington	6
229,585	1,637,330				1,109,688	New Orleans	7
468	398,448				310,061	Louisville	8
59,673	965,000			580,000	1,990,940	Cincinnati	9
1,473	945,000			50,000	718,777	Cleveland	10
125,453	6,240,279				3,891,629	Chicago	11
360	796,888				609,500	Detroit	12
8,150	418,363			20,000	830,243	Milwaukee	13
22,275	1,674,224				940,743	St. Louis	14
1,767,490	33,083,256	375,000		9,745,000	33,479,959		
23,581,178	30,063,875	295,000		10,495,000		New York City	15
886,127	58,400					San Francisco	16

III.—Table of the state of the lawful money reserve—Continued.

Number.	States and Territories.	Number of banks.	Liabilities to be protected by reserve.	Reserve required, 15 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.
1	Maine	63	\$14,837,824	\$2,225,674	\$3,215,585	21.6
2	New Hampshire	42	7,639,990	1,145,998	1,551,214	20.3
3	Vermont	42	11,390,494	1,708,574	2,133,513	18.7
4	Massachusetts	166	59,468,798	8,920,319	11,913,703	20.0
5	Rhode Island	62	21,394,023	3,209,103	3,965,799	18.5
6	Connecticut	80	32,609,037	4,891,355	7,338,845	22.5
7	New York	221	77,949,443	11,692,416	15,839,348	20.3
8	New Jersey	62	29,254,903	4,388,235	6,348,281	21.7
9	Pennsylvania	157	55,852,972	8,377,946	11,364,162	20.3
10	Delaware	11	3,026,796	454,019	614,221	20.3
11	Maryland	19	4,485,834	672,875	1,102,582	24.6
12	District of Columbia	1	706,011	105,901	268,339	38.0
13	Virginia	22	9,498,411	1,424,761	1,623,055	17.1
14	West Virginia	17	5,347,270	802,090	950,477	17.8
15	North Carolina	10	4,369,553	655,433	719,586	16.5
16	South Carolina	12	3,717,923	557,688	456,696	12.3
17	Georgia	13	4,229,430	634,414	614,985	14.6
18	Alabama	9	2,117,225	317,590	408,133	19.3
19	Texas	7	2,096,878	314,531	741,895	35.4
20	Arkansas	2	362,902	54,435	62,508	17.2
21	Kentucky	30	8,038,222	1,205,733	1,691,017	21.0
22	Tennessee	23	7,316,286	1,097,443	1,353,001	18.5
23	Ohio	157	41,639,247	6,245,897	8,524,776	20.5
24	Indiana	92	29,033,432	4,362,515	5,299,349	18.2
25	Illinois	116	25,734,087	3,860,113	6,185,002	24.0
26	Michigan	74	14,619,293	2,192,894	2,641,470	18.1
27	Wisconsin	41	7,581,065	1,137,160	1,763,488	23.3
28	Iowa	75	14,852,950	2,227,942	3,295,941	22.1
29	Minnesota	32	10,473,293	1,570,994	2,716,452	26.9
30	Missouri	29	6,750,806	1,012,621	1,289,092	19.1
31	Kansas	26	4,642,594	696,389	971,737	21.0
32	Nebraska	10	3,573,959	536,094	912,701	25.5
33	Oregon	1	1,038,290	155,744	316,803	30.5
34	California	3	1,316,441	*252,344	301,103	22.9
35	New Mexico	2	429,478	64,422	484,181	11.3
36	Colorado	6	2,931,978	439,796	596,118	20.3
37	Utah	3	1,120,979	168,147	150,987	13.5
38	Wyoming	2	213,537	32,031	38,062	17.7
39	Idaho	1	166,194	24,929	25,800	15.5
40	Dakota	1	129,783	19,467	32,800	25.3
41	Montana	5	964,286	144,643	287,648	29.8
	Total	1,747	532,971,917	80,000,665	110,110,455	20.7

* Reserve required in California gold banks, outside of San

Table of the state of the lawful money reserve—Continued.

Number.	Cities of redemption.	Number of banks.	Liabilities to be protected by reserves.	Reserve required, 25 per cent. of liabilities.	Reserve held.	Per cent. of reserve to liabilities.
1	Boston	51	\$81,571,340	\$20,392,835	\$18,478,773	22.6
2	Albany	7	12,721,460	3,180,365	4,405,391	34.6
3	Philadelphia	29	52,887,628	13,221,907	13,572,955	25.6
4	Pittsburgh	16	17,958,572	4,489,643	4,913,393	27.4
5	Baltimore	14	19,990,820	4,997,705	3,942,923	19.7
6	Washington	3	2,209,032	552,258	387,519	17.5
7	New Orleans	9	10,231,772	2,557,943	2,335,440	22.8
8	Louisville	6	3,224,355	806,089	843,588	26.2
9	Cincinnati	5	12,278,228	3,069,557	3,594,965	29.3
10	Cleveland	6	7,064,795	1,766,198	1,592,797	22.5
11	Chicago	18	30,021,086	7,505,272	8,814,904	29.4
12	Detroit	3	4,762,924	1,190,731	1,303,897	27.4
13	Milwaukee	4	3,995,808	998,652	1,307,401	32.7
14	Saint Louis	8	10,246,880	2,561,720	2,601,652	25.4
	Total	179	269,164,700	67,291,175	68,095,598	25.3
15	New York City	48	201,074,964	50,263,741	46,864,341	23.3
16	San Francisco	2	4,481,396	1,120,349	1,514,742	33.8

STATES, as shown by the reports of September 12, 1873.

Funds available for reserve.					States and Territories.	Number.
Specie.	Legal tenders.	Clearing-house certificates.	U. S. certificates of deposit.	Due from redeeming agents.		
\$22,835	\$1,111,466		\$20,000	\$2,061,284	Maine	1
4,260	507,855		35,000	1,004,099	New Hampshire	2
39,706	605,199		150,000	1,338,608	Vermont	3
196,469	3,615,406		880,000	7,221,828	Massachusetts	4
35,118	1,551,035		25,000	2,354,646	Rhode Island	5
62,399	2,421,018		35,000	4,820,428	Connecticut	6
238,327	4,927,757		835,000	9,838,264	New York	7
111,015	2,204,318			4,032,948	New Jersey	8
61,874	4,815,315		50,000	6,436,973	Pennsylvania	9
2,746	277,221		10,000	324,254	Delaware	10
16,981	421,938			663,663	Maryland	11
2,215	145,000			121,124	District of Columbia	12
17,252	841,214			764,589	Virginia	13
13,223	451,607		10,000	475,647	West Virginia	14
31,891	416,097			271,598	North Carolina	15
19,831	283,976			152,889	South Carolina	16
43,956	495,154			75,875	Georgia	17
34,916	258,498			114,719	Alabama	18
257,589	315,754			168,462	Texas	19
1,014	45,603			15,981	Arkansas	20
9,345	543,634		60,000	1,078,038	Kentucky	21
50,596	713,722			588,683	Tennessee	22
29,115	4,076,111		20,000	4,399,550	Ohio	23
23,864	2,374,909		105,000	2,795,576	Indiana	24
72,698	2,273,451			3,838,853	Illinois	25
37,186	1,362,349		15,000	1,226,935	Michigan	26
12,938	704,097			1,046,453	Wisconsin	27
31,085	1,417,937			1,846,919	Iowa	28
30,232	1,068,798			1,617,422	Minnesota	29
17,309	559,242			712,541	Missouri	30
4,224	398,172			569,341	Kansas	31
4,665	269,187			638,849	Nebraska	32
56,009	62,210			198,584	Oregon	33
245,540	45,167			10,396	California	34
109,073	344,509			30,599	New Mexico	35
2,938	107,008			466,172	Colorado	36
286	51,386			99,315	Utah	37
2,633	26,959			8,470	Wyoming	38
11,429	14,371				Idaho	39
222	26,888			5,690	Dakota	40
106,682	128,190			52,776	Montana	41
2,071,686	42,279,728		2,250,000	63,509,041		

Francisco, 25 per cent. on circulation and 15 per cent. on deposits.

CITIES, as shown by the reports of September 12, 1873.

Funds available for reserve.					Cities of redemption.	Number.
Specie.	Legal tenders.	Clearing-house certificates.	U. S. certificates of deposit.	Due from redeeming agents.		
\$1,412,396	\$7,767,508		\$930,000	\$8,368,869	Boston	1
7,335	750,045		935,000	2,712,411	Albany	2
264,430	4,056,243	\$175,000	3,720,000	5,357,282	Philadelphia	3
36,320	2,511,746		100,000	2,265,327	Pittsburgh	4
109,923	1,444,434		1,090,000	1,298,566	Baltimore	5
5,931	220,266			161,322	Washington	6
236,360	1,341,329			757,751	New Orleans	7
517	513,616			329,453	Louisville	8
37,016	1,263,816		625,000	1,669,133	Cincinnati	9
3,750	926,000		50,000	613,047	Cleveland	10
103,404	5,132,873			3,578,622	Chicago	11
226	677,699		100,000	325,972	Detroit	12
5,774	570,428			731,199	Milwaukee	13
19,545	1,289,377			1,292,730	Saint Louis	14
2,242,927	28,465,985	175,000	7,550,000	29,661,686		
14,585,811	21,468,530		10,810,000		New York City	15
968,043	133,430			413,279	San Francisco	16

IV.—Table of the state of the lawful money reserve of the national banks of the United States at condition made to the

STATES AND

Dates.	No. of banks.	Circulation and deposits.	Reserve required.	Reserve held.	Ratio of reserve to liabilities.
					<i>Per ct.</i>
Jan. 6, 1868	1,418	\$405,322,366	\$60,798,353	\$96,873,050	23.9
April 6, 1868	1,418	412,251,361	61,837,703	94,143,672	23.8
July 6, 1868	1,414	419,787,829	62,968,177	100,782,520	24
Oct. 5, 1868	1,422	414,776,428	62,216,475	95,252,448	22.9
Jan. 4, 1869	1,408	406,128,844	60,919,326	92,999,217	22.9
April 17, 1869	1,400	394,615,851	39,192,376	82,523,406	20.9
June 12, 1869	1,400	395,378,414	39,306,761	85,673,334	21.6
Oct. 9, 1869	1,398	394,376,119	39,156,419	80,963,648	20.5
Jan. 22, 1870	1,396	399,041,348	39,856,202	93,426,468	23.4
Mar. 24, 1870	1,397	403,873,222	60,580,977	92,383,755	22.9
June 9, 1870	1,396	406,140,873	60,921,131	92,037,332	22.7
Oct. 8, 1870	1,400	404,337,512	60,650,626	84,777,956	20.9
Dec. 28, 1870	1,430	406,311,675	60,946,750	85,723,389	21
Mar. 18, 1871	1,465	423,793,930	63,569,073	95,615,960	22.6
April 29, 1871	1,484	436,412,072	65,461,811	98,698,874	22.6
June 10, 1871	1,497	443,155,183	66,473,276	101,706,605	22.9
Oct. 2, 1871	1,536	467,619,031	70,142,854	98,946,184	21.2
Dec. 16, 1871	1,564	460,710,213	69,106,532	91,728,626	19.9
Feb. 27, 1872	1,586	481,506,936	72,226,040	103,275,001	21.3
April 19, 1872	1,616	484,854,125	72,728,118	98,012,845	20.2
June 10, 1872	1,626	490,608,432	73,591,264	101,821,660	20.8
Oct. 3, 1872	1,689	506,713,150	76,006,972	97,765,876	19.3
Dec. 27, 1872	1,707	500,723,505	75,108,526	102,033,935	20.4
Feb. 28, 1873	1,717	517,267,245	77,611,640	107,595,294	20.8
April 25, 1873	1,732	514,998,003	77,281,146	105,686,322	20.5
June 13, 1873	1,737	524,531,472	78,722,905	108,348,248	20.7
Sept. 12, 1873	1,747	532,971,917	80,000,665	110,110,455	20.7

NOTE.—The reserve which the banks in the States and Territories are required to

REDEMPTION

Dates.	No. of banks.	Circulation and deposits.	Reserve required.	Reserve held.	Ratio of reserve to liabilities.
					<i>Per ct.</i>
Jan. 6, 1868	224	\$439,653,338	\$109,913,335	\$146,041,738	33.2
April 6, 1868	225	429,084,929	107,271,231	130,148,347	30.3
July 6, 1868	225	493,814,023	123,453,505	160,352,080	32.5
Oct. 5, 1868	223	440,170,650	110,042,664	139,227,396	31.6
Jan. 4, 1869	220	428,310,661	107,077,665	140,320,761	32.7
April 17, 1869	220	400,006,281	100,001,571	115,570,842	28.9
June 12, 1869	219	425,263,390	106,315,832	125,468,496	29.5
Oct. 9, 1869	219	403,632,332	100,908,081	127,256,666	31.5
Jan. 22, 1870	218	447,831,836	111,957,959	155,894,990	34.8
Mar. 24, 1870	218	445,759,265	111,439,813	143,139,798	32.1
June 9, 1870	216	460,166,341	115,041,582	150,572,350	32.7
Oct. 8, 1870	215	409,060,815	102,265,204	118,633,295	29.9
Dec. 28, 1870	218	420,796,417	105,199,105	123,816,297	29.4
Mar. 18, 1871	223	466,973,869	116,743,467	138,772,902	29.7
April 29, 1871	225	476,104,067	119,026,015	144,809,917	30.4
June 10, 1871	226	510,018,734	127,504,683	159,693,896	31.3
Oct. 2, 1871	230	484,634,132	121,158,533	134,463,827	27.7
Dec. 16, 1871	226	456,721,899	114,180,474	126,916,204	27.8
Feb. 27, 1872	228	470,889,271	117,722,318	126,440,065	26.9
April 19, 1872	227	460,734,376	115,188,594	124,949,109	27.1
June 10, 1872	227	499,398,300	124,849,574	144,672,283	29
Oct. 3, 1872	239	443,349,305	110,837,336	112,152,056	25.3
Dec. 27, 1872	233	461,855,292	115,463,822	123,136,887	26.7
Feb. 28, 1873	230	475,475,970	118,868,991	121,049,950	25.5
April 25, 1873	230	464,729,950	116,182,487	119,676,330	25.8
June 13, 1873	231	492,717,130	123,179,284	143,830,285	29.2
Sept. 12, 1873	229	474,721,060	118,675,265	116,474,681	24.5

NOTE.—The reserve which the banks in the redemption cities above are required to

various dates, from January 6, 1868, to September 12, 1873, as shown by the reports of their Comptroller of the Currency.

TERRITORIES.

Funds available for reserve.						
Specie.	Legal-tenders.	Compound-interest notes.	Clearing-house certificates.	Three per cent. certificates.	Due from redeeming agents.	United States certificates of deposit.
\$2,565,221	\$36,138,801	\$12,933,550		\$1,440,000	\$43,795,478	
1,804,017	34,735,700	11,806,040		2,905,000	42,892,915	
2,058,899	35,247,168	6,478,600		4,265,000	51,732,763	
1,781,317	39,034,570	2,131,020		5,245,000	47,060,541	
2,819,665	40,724,681			4,815,000	44,639,871	
1,705,877	37,213,372			4,595,000	39,009,157	
1,597,541	36,232,475			4,235,000	43,608,318	
1,573,300	36,215,334			3,795,000	39,382,014	
3,146,141	36,855,868			3,370,000	50,054,459	
3,329,055	35,659,362			3,265,000	50,130,338	
2,912,275	36,992,740			3,115,000	49,017,317	
2,357,856	35,465,915			2,890,000	44,064,185	
2,359,126	36,842,257			2,545,000	43,977,006	
2,420,987	35,589,817			2,245,000	55,360,156	
2,504,655	38,506,524			2,040,000	55,647,695	
2,032,371	38,481,550			1,885,000	59,307,684	
2,814,927	40,139,433			1,355,000	55,636,824	
2,043,411	39,380,993			1,060,000	49,244,222	
2,816,771	39,792,119			810,000	58,856,111	
2,600,614	42,485,632			690,000	52,236,599	
1,890,232	41,495,581			605,000	57,830,847	
1,950,142	42,717,294			335,000	52,543,440	\$220,000
1,978,383	43,228,892			185,000	56,291,660	350,000
1,779,651	41,598,799			90,000	62,641,844	1,485,000
1,567,149	43,202,852			10,000	59,011,321	1,895,000
1,715,293	42,800,960			10,000	61,696,995	2,125,000
2,071,686	42,279,728				63,509,041	2,250,000

keep, is 15 per centum of the aggregate amount of their circulation and deposits.

CITIES.

Funds available for reserve.						
Specie.	Legal-tenders.	Compound-interest notes.	Clearing-house certificates.	Three per cent. certificates.	Due from redeeming agents.	United States certificates of deposit.
\$15,538,758	\$78,167,600	\$27,063,480		\$6,805,000	\$18,466,810	
13,575,641	49,654,519	27,111,450		21,350,000	18,456,737	
18,696,932	63,918,932	12,994,620		40,640,000	24,101,596	
9,686,044	53,418,905	2,382,710		53,835,000	19,904,737	
24,458,946	47,514,619			47,260,000	21,087,196	
6,768,826	43,661,789			46,595,000	18,545,227	
15,882,535	44,701,644			45,580,000	19,304,317	
20,415,157	47,503,961			42,050,000	17,287,548	
43,065,329	49,256,634		\$17,956,000	24,090,000	21,567,027	
32,703,399	44,720,616		19,881,000	22,530,000	23,304,783	
27,023,254	53,718,011		21,403,000	22,810,000	25,618,085	
12,105,149	41,737,662		19,136,000	23,440,000	22,211,484	
19,949,751	41,680,488		20,498,000	20,860,000	20,828,058	
19,516,341	53,253,532		20,599,000	16,955,000	28,449,035	
15,788,996	65,006,031		21,581,572	13,020,000	29,413,318	
14,171,225	81,923,110		19,248,000	11,290,000	33,061,561	
10,226,739	66,848,233		20,322,070	5,825,000	31,241,785	
23,273,114	52,633,689		16,633,026	5,635,000	28,741,375	
19,504,567	55,118,281		16,195,000	4,930,000	30,692,217	
17,142,870	60,822,823		13,909,000	3,190,000	29,883,416	
18,040,028	78,001,259		12,092,577	2,805,000	33,733,421	
8,279,613	59,356,810		8,632,000	1,220,000	28,173,633	\$6,490,000
17,068,954	57,358,477		5,560,000	775,000	30,074,456	12,300,000
15,998,022	54,816,110		2,115,000	320,000	30,825,818	16,975,000
13,301,659	56,732,435		1,370,000		29,797,236	16,475,000
26,234,795	63,205,531		670,000		33,479,959	20,240,000
17,796,781	50,067,935		175,000		30,074,965	18,360,000

keep, is 25 per centum of the aggregate amount of their circulation and deposits.

V.—Table showing for twenty-seven different dates during the years 1868 to 1873, inclusive, the redemption cities

	States and Territories.	1868.				1869.				1870.			
		Jan. 6.	April 6.	July 6.	Oct. 5.	Jan. 4.	April 17.	June 12.	Oct. 9.	Jan. 22.	Mar. 24.	June 9.	Oct. 8.
		Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.
1	Maine.....	23.6	22.6	21.5	22.7	20.7	18.3	21.	19.1	22.7	22.7	22.	20.7
2	New Hampshire.....	22.8	24.1	23.6	25.6	23.9	21.4	23.7	22.	23.6	21.5	22.3	22.1
3	Vermont.....	20.9	21.	21.4	21.1	21.7	18.9	21.8	19.3	21.7	19.5	20.7	19.7
4	Massachusetts.....	24.5	22.8	24.5	23.2	23.3	21.1	20.7	20.6	24.9	22.5	21.8	20.8
5	Rhode Island.....	21.5	19.	22.	20.9	19.6	18.1	17.5	19.	20.9	18.6	18.6	19.9
6	Connecticut.....	22.9	20.8	22.8	21.4	20.9	19.6	23.1	21.4	26.1	24.3	24.8	22.1
7	New York.....	23.	22.3	22.7	22.5	22.1	20.3	19.6	19.9	23.7	23.1	21.9	20.3
8	New Jersey.....	26.8	24.3	24.9	24.5	23.3	24.2	23.6	21.4	25.2	23.7	24.4	22.4
9	Pennsylvania.....	22.8	23.7	22.9	22.8	22.2	21.	21.8	20.6	22.4	24.	22.5	20.1
10	Delaware.....	23.3	22.8	24.3	23.6	25.1	23.5	22.3	25.7	25.1	24.6	19.5	23.
11	Maryland.....	25.3	23.2	23.4	24.2	22.9	21.7	24.	26.3	27.5	28.2	30.6	27.3
12	District of Columbia.....	19.1	14.8	17.2	20.8	37.9							
13	Virginia.....	19.2	18.9	20.8	19.3	19.1	12.7	15.3	12.	16.2	16.9	18.1	15.5
14	West Virginia.....	21.6	19.3	20.1	19.9	20.5	16.9	16.2	15.7	20.4	20.	18.9	17.4
15	North Carolina.....	27.7	25.1	24.2	23.3	23.1	25.6	25.4	19.7	25.3	24.8	21.5	22.8
16	South Carolina.....	64.	64.8	61.	31.6	46.4	41.9	53.9	27.7	26.6	21.5	23.9	21.1
17	Georgia.....	37.9	34.9	36.4	38.1	38.4	31.2	41.7	30.9	30.1	30.8	28.1	29.6
18	Alabama.....	36.2	36.5	41.6	34.7	34.1	28.8	35.7	36.6	30.9	17.5	10.7	17.9
19	Mississippi.....	24.8	31.5	45.4	44.7								
20	Texas.....	47.	54.6	51.2	39.8	50.1	42.7	52.7	40.7	46.2	49.6	45.7	39.9
21	Arkansas.....	21.3	9.3	19.2	16.8	12.9	21.9	22.3	8.7	8.6	22.9	19.6	10.5
22	Tennessee.....	22.	25.2	24.9	21.4	27.1	22.8	24.3	20.4	27.	24.7	24.1	22.3
23	Kentucky.....	24.6	23.5	22.8	23.2	24.9	28.6	22.3	21.8	27.2	27.5	24.2	20.9
24	Ohio.....	22.9	21.1	21.9	21.1	22.1	19.	19.5	19.6	21.2	21.3	20.8	19.9
25	Indiana.....	22.2	22.3	21.2	20.7	21.2	19.2	19.3	19.7	18.4	19.3	20.9	19.7
26	Illinois.....	24.9	23.9	26.1	24.6	24.7	21.8	24.8	22.3	22.3	24.7	26.2	30.3
27	Michigan.....	25.4	24.3	26.5	24.9	24.2	23.2	21.4	21.8	23.5	21.	22.5	19.6
28	Wisconsin.....	28.	24.2	27.5	23.1	27.4	23.2	25.1	20.4	24.4	23.2	24.2	21.8
29	Minnesota.....	21.9	19.6	22.	23.5	20.5	17.1	21.1	18.1	16.8	20.1	24.9	23.4
30	Iowa.....	26.3	24.2	32.4	21.9	23.7	21.3	24.7	20.3	22.9	24.6	24.4	21.5
31	Missouri.....	24.2	24.6	28.3	25.4	25.9	21.7	23.5	20.2	24.3	26.9	28.3	21.9
32	Kansas.....	15.5	32.7	39.	28.5	25.3	26.8	22.7	20.5	21.9	18.9	23.8	20.6
33	Nebraska.....	17.3	20.4	40.8	50.5	42.6	32.9	32.8	18.8	30.4	30.	33.3	28.
34	Nevada.....	24.	26.5	28.	31.9	29.	40.3	42.4					
35	Oregon.....	38.2	37.3	40.5	30.1	38.1	28.4	25.5	30.1	29.2	22.	32.1	24.1
36	California.....												
37	Montana.....	42.4	41.9	31.	41.1	45.9	15.	34.7	22.2	15.1	18.	42.2	18.6
38	Idaho.....	12.3	19.8	44.8	30.8	31.	21.7	25.8	25.1	13.6	15.3	17.8	27.9
39	Colorado.....	30.1	18.	28.9	33.9	25.5	24.5	31.1	34.9	27.9	32.3	40.7	44.1
40	Utah.....	17.1	12.9	18.4	16.7	18.9					6.4	3.5	13.5
41	Wyoming.....												
42	New Mexico.....												
	Averages.....	23.9	22.8	24.	22.9	22.9	20.9	21.6	20.5	23.4	22.9	22.7	20.9
	Redemption cities.....												
1	New York.....	33.8	31.9	31.9	32.6	33.2	28.8	30.1	34.7	37.7	32.8	33.7	28.5
2	Boston.....	32.1	26.3	34.8	30.3	32.1	28.4	27.3	27.1	31.8	30.	29.5	29.6
3	Philadelphia.....	36.9	32.3	36.8	31.9	32.9	30.2	30.4	29.9	32.3	33.5	35.	28.9
4	Albany.....	36.2	34.3	31.1	35.9	42.1	41.5	37.9	36.5	41.6	43.6	44.9	39.
5	Pittsburgh.....	29.2	30.6	27.9	29.4	29.3	25.1	24.9	27.3	27.7	27.4	28.6	29.2
6	Baltimore.....	32.4	27.8	31.2	28.2	30.9	28.4	25.5	24.9	31.3	31.1	31.5	26.1
7	Washington.....	36.2	24.2	27.5	26.1	28.6	27.8	27.5	26.4	26.6	27.5	27.4	27.3
8	New Orleans.....	36.3	42.5	34.8	38.9	31.4	36.5	44.3	31.4	43.2	38.8	28.8	22.9
9	Louisville.....	29.8	36.	31.	29.4	30.1	29.7	26.8	28.2	28.4	31.4	27.6	32.
10	Cincinnati.....	23.4	24.3	26.6	25.1	28.4	23.8	24.3	28.5	28.4	29.1	28.9	27.9
11	Cleveland.....	29.2	26.4	21.5	27.7	30.6	25.	25.9	29.3	29.7	28.9	27.5	26.3
12	Chicago.....	32.6	30.6	34.2	35.3	35.1	30.2	33.4	30.	30.4	30.6	29.4	30.7
13	Detroit.....	41.7	35.	29.9	36.7	32.1	27.6	31.7	32.7	29.9	28.3	33.3	32.2
14	Milwaukee.....	33.	30.6	32.2	33.4	34.7	28.7	30.7	28.	32.1	31.5	37.4	32.9
15	Saint Louis.....	26.5	26.8	28.9	24.9	28.3	22.8	27.4	25.2	31.5	31.6	32.5	27.1
16	Leavenworth.....	28.	16.5	19.3	23.6	21.8	24.6	20.8	32.2	34.7	35.7	38.4	23.8
17	San Francisco.....												
	Averages.....	33.2	30.3	32.5	31.6	32.7	28.9	29.5	31.5	34.8	32.1	32.7	29.

NOTE.—The reserve which the banks in the States and Territories are required to keep is 15 per centum of the aggregate amount of the aggregate amount of their circulation printed in bold-face type.

percentage of reserve to circulation and deposits, in each of the States, Territories, and of the Union.

1871.					1872.					1873.				
Dec. 28.	Mar. 18.	April 29.	June 10.	Oct. 2.	Dec. 16.	Feb. 27.	Apr. 19.	June 10.	Oct. 3.	Dec. 27.	Feb. 28.	Apr. 25.	June 13.	Sept. 12.
Perct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.
22.5	22.1	22.4	22.7	21.7	18.3	22	18.6	19.6	19.5	20.	23.2	19.5	20.1	21.6
21.2	25.	22.7	25.5	23.7	21.2	22.3	20.3	20.3	21.6	21.5	21.3	27.4	21.2	20.3
20.6	20.6	20.7	21.3	20.8	18.4	18.7	17.	17.9	17.7	17.7	19.4	18.1	18.6	18.
20.3	22.6	23.	22.2	20.7	18.7	20.6	19.5	20.	20.2	20.4	21.2	20.1	20.2	20.
18.7	18.6	19.5	21.	18.9	17.1	18.2	17.2	18.	18.	18.2	17.6	18.2	18.8	18.5
22.8	24.4	26.	25.2	20.1	22.5	20.9	22.9	20.6	20.6	24.7	22.5	24.6	23.6	22.5
19.6	24.2	22.5	23.2	20.	18.4	21.1	20.	19.5	18.6	20.2	20.9	19.7	19.	20.3
22.3	23.9	23.1	24.5	22.5	21.4	22.5	22.4	23.	20.9	21.8	22.4	21.5	21.6	21.7
20.5	21.9	22.2	21.9	19.4	18.4	21.5	21.3	19.4	19.	18.7	19.4	20.4	19.3	20.3
19.5	20.8	20.9	20.6	22.7	18.5	21.8	17.	20.2	20.5	18.2	17.8	17.2	18.2	20.3
27.5	26.	24.1	26.4	29.6	24.5	24.6	21.7	23.8	24.2	23.4	23.4	23.6	22.6	24.6
18.2	17.9	16.9	17.9	17.2	19.1	18.7	18.6	18.6	14.4	17.7	16.4	16.4	18.3	17.1
17.1	16.2	16.9	17.4	20.3	20.2	19.8	16.3	16.5	17.	19.2	19.2	18.3	18.4	17.8
18.6	22.2	20.7	21.9	18.	21.4	22.	21.	19.5	18.7	21.5	19.8	17.2	22.2	16.5
21.6	26.6	31.9	23.1	20.1	18.7	23.2	20.4	22.5	17.8	19.1	21.9	29.3	17.1	12.3
61.5	42.4	31.8	34.7	15.8	28.9	28.9	29.5	29.4	21.5	31.3	23.2	17.5	19.9	14.6
34.5	41.4	50.1	40.	38.	31.1	35.7	39.7	33.8	26.6	34.7	31.6	33.8	41.	35.4
13.8	14.4	9.7	10.5	20.6	11.4	29.4	11.6	19.6	14.6	17.3	13.5	13.2	27.4	17.2
25.4	22.1	21.	23.2	19.5	22.	21.4	21.6	21.9	16.6	19.4	20.8	21.	23.1	18.5
22.4	20.	19.4	20.3	22.8	18.8	18.6	18.4	18.	18.1	19.5	20.8	17.9	18.5	21.
20.9	21.1	21.4	22.4	21.6	21.	20.8	19.4	20.5	18.1	19.1	20.8	19.7	19.8	20.5
18.8	20.	22.3	23.9	22.3	19.7	19.	20.6	22.2	19.4	18.7	19.4	21.5	20.	18.2
23.3	22.2	21.4	24.8	22.5	22.3	20.6	20.6	24.	19.4	20.3	23.2	23.	23.9	24.
22.1	24.6	24.6	24.1	24.4	22.4	21.2	19.5	19.2	19.	19.9	19.9	18.6	18.3	18.1
23.2	22.8	22.7	24.5	22.3	23.	23.4	20.1	21.1	22.1	22.	20.8	19.7	20.1	23.3
19.2	17.1	19.6	21.6	25.4	19.4	17.1	16.5	21.7	19.8	19.6	17.1	16.9	21.3	25.9
22.9	21.9	22.6	24.7	24.1	21.6	22.2	22.6	22.1	18.6	19.9	20.2	20.7	24.6	22.1
23.5	20.1	20.8	20.9	19.5	20.	19.9	19.6	22.9	17.6	19.3	20.2	21.8	20.2	19.1
19.6	21.8	22.4	15.8	22.	20.4	18.	22.	23.7	23.3	18.9	19.4	22.2	22.1	21.
24.1	25.1	28.8	28.1	24.9	24.	16.9	21.	27.	22.5	19.5	22.3	19.	30.3	25.5
24.3	34.1	35.	33.1	30.3	23.3	25.3	23.7	28.4	27.6	32.5	29.4	30.8	39.5	30.5
26.3	30.	13.2	22.2	15.5	18.2	14.	14.2	13.7	20.5	32.7	28.4	22.8	22.8	22.9
29.4	15.8	17.2	17.9	20.3	16.	13.6	21.1	48.1	16.6	24.9	23.4	18.3	19.6	29.8
36.4	27.7	23.4	27.1	28.2	23.5	21.6	24.6	24.7	26.1	18.6	17.5	13.4	19.4	15.5
25.2	10.4	15.9	15.	12.6	16.3	11.6	9.3	7.4	6.9	29.1	24.8	27.1	31.4	20.3
27.3	39.5	20.	35.7	25.3	14.9	10.7	16.9	31.1	22.2	25.7	27.	17.7	41	41
18.6	9.9	28.4	13.2	21.5	7.8	12.1	17.2	16.3	21.7	19.3	21.7	29.9	22.6	11.3
21.	22.6	22.6	22.9	21.2	19.9	21.3	20.2	20.8	19.3	20.4	20.8	20.5	20.7	20.7
29.4	28.4	29.	30.9	26.7	27.6	25.7	26.7	29.1	24.4	25.7	24.8	24.7	25.2	23.3
28.9	32.7	31.	29.9	27.1	26.6	26.1	26.2	27.4	24.6	25.9	24.5	25.6	26.3	22.6
29.9	30.1	31.5	30.6	27.4	26.9	27.1	27.7	31.4	26.8	27.4	26.1	27.	25.9	25.6
41.6	40.	42.5	49.	36.1	34.	32.3	31.4	35.2	24.8	35.9	31.4	32.	37.3	34.6
27.2	27.3	27.2	27.6	28.3	24.3	28.	23.5	25.9	24.8	25.3	25.2	26.	28.1	27.4
29.2	28.1	29.	30.1	26.	27.2	25.6	26.8	27.1	26.6	27.5	21.7	26.2	25.2	19.7
26.2	30.3	39.2	34.5	27.5	24.	35.	34.4	34.9	22.5	17.	16.	30.1	18.8	17.5
35.9	35.6	35.2	33.2	22.6	14.9	31.6	28.9	27.2	22.4	24.8	23.8	25.3	26.3	22.8
28.2	27.	30.	27.8	30.	25.8	25.6	24.2	25.9	25.1	24.1	27.4	28.8	24.	26.2
30.8	28.9	32.7	34.1	35.8	27.5	26.	25.1	28.1	28.9	30.6	26.2	27.	29.7	29.3
26.5	31.3	30.3	29.3	29.	28.7	27.8	39.9	24.3	27.8	27.3	31.4	26.1	25.2	22.8
30.1	29.4	32.	35.	31.7	38.5	30.5	29.2	29.4	27.2	30.9	31.4	27.1	45.8	29.4
30.4	36.7	35.3	36.2	33.6	29.5	28.2	25.	27.3	27.	30.	28.7	27.6	29.6	27.4
26.8	23.3	34.6	41.	31.	25.3	26.9	23.3	26.7	29.6	29.3	25.5	25.1	35.3	32.7
27.7	25.	28.8	32.3	30.8	26.4	31.4	24.8	30.8	23.5	28.3	25.9	27.4	25.9	25.4
25.5	22.2	26.8	19.2	18.7	22.6	20.3	20.3	20.3	20.3	20.3	20.3	20.3	20.3	20.3
29.4	29.7	30.4	31.3	27.7	27.8	26.9	27.1	29.	25.3	26.7	24.9	25.8	29.2	24.5

centum of the aggregate amount of their circulation and deposits. The reserve which the banks in the and deposits. When the amount of reserve is less than the proportion required by law, the ratios are

ABSTRACTS
OF
SPECIAL REPORTS
OF
THE NATIONAL BANKS,
ON
OCTOBER 13 AND NOVEMBER 1, 1873.

Arranged by States and redemption cities.

NOTE.—These reports show the principal items only of resources and liabilities, and consequently are not intended to balance.

	MAINE.		VERMONT.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>	63 banks.	63 banks.	42 banks.	42 banks.
Loans and discounts.....	\$13,337,067 85	\$13,264,605 22	\$9,767,198 08	\$9,620,391 91
Demand loans.....	127,650 00	129,000 00	218,900 00	210,450 00
U. S. bonds on hand.....	532,537 23 ⁴	524,645 62	395,100 00	384,400 00
Other stocks, bonds, and mortgages..	1,228,433 69	1,393,219 96	866,462 74	750,783 48
Due from app'd red'g & reserve ag'ts.	109,436 82	127,866 56	85,234 68	64,084 66
Due from all other banks and bankers				
Exchanges for clearing-house.....	382,488 00	312,505 00	173,667 00	163,315 00
National bank notes.....	30,067 23	30,098 46	16,370 52	17,899 97
Fractional currency.....	18,239 81	18,867 15	25,945 19	30,633 20
Specie—coin.....			10,000 00	11,660 00
gold Treasury notes.....			737,505 00	744,575 00
Legal-tender notes.....	1,144,404 00	1,115,650 00	105,000 00	100,000 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....				
Totals.....	16,910,324 63	16,916,457 97	12,401,383 21	12,098,213 22
<i>Liabilities.</i>				
Capital stock.....	9,440,000 00	9,440,000 00	7,850,282 50	7,858,052 50
Circulating notes outstanding.....	7,853,294 00	7,875,706 00	6,810,180 00	6,840,224 00
Deposits of all kinds.....	5,889,356 49	5,887,787 20	4,059,725 44	3,748,493 10
Due to all banks and bankers.....	359,994 02	230,950 14	36,373 25	58,807 86
Totals.....	23,542,644 51	23,434,443 34	18,756,561 19	18,505,577 46
	NEW HAMPSHIRE.		RHODE ISLAND.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>	42 banks.	42 banks.	62 banks.	62 banks.
Loans and discounts.....	\$6,411,861 99	\$6,300,686 81	\$26,406,674 97	\$25,985,822 50
Demand loans.....	32,500 00	32,500 00	84,350 00	84,350 00
U. S. bonds on hand.....	179,289 99	178,989 99	252,315 59	314,765 59
Other stocks, bonds, and mortgages..	638,382 22	570,247 84	1,784,621 03	1,655,399 32
Due from app'd red'g & reserve ag'ts.	12,839 88	7,801 28	587,921 93	721,874 92
Due from all other banks and bankers				
Exchanges for clearing-house.....	258,974 00	262,574 00	222,065 00	180,290 00
National bank notes.....	16,119 16	17,516 77	58,594 04	57,419 85
Fractional currency.....	2,380 15	3,782 05	32,361 70	46,425 97
Specie—coin.....			10,100 00	1,040 00
gold Treasury notes.....			1,432,634 00	1,419,592 00
Legal-tender notes.....	573,450 00	546,273 00	5,000 00	5,000 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....				
Totals.....	8,125,797 39	7,620,371 74	30,876,638 26	30,471,980 15
<i>Liabilities.</i>				
Capital stock.....	5,135,000 00	5,135,000 00	20,504,800 00	20,504,800 00
Circulating notes outstanding.....	4,568,855 00	4,571,870 00	13,325,033 00	13,321,791 00
Deposits of all kinds.....	2,646,348 98	2,405,110 37	6,890,802 15	6,177,298 84
Due to all banks and bankers.....	18,759 17	25,587 13	1,468,241 83	1,255,788 32
Totals.....	12,368,963 15	12,137,567 50	42,188,876 98	41,259,678 16

Abstracts of special reports, October 13 and November 1, 1873—Continued.

	MASSACHUSETTS.		NEW YORK.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>	166 banks.	166 banks.	221 banks.	221 banks.
Loans and discounts.....	\$60,516,459 66	\$59,477,950 33	\$67,140,319 90	\$65,356,319 51
Demand loans.....				
U. S. bonds on hand.....	772,600 00	778,200 00	773,250 00	794,100 00
Other stocks, bonds, and mortgages..	1,052,397 93	1,027,225 32	3,032,559 30	2,920,201 95
Due from app'd red'g & reserve ag'ts.	5,838,183 19	5,472,266 07	6,719,921 55	5,949,829 26
Due from all other banks and bankers	640,987 35	714,432 85	2,298,422 11	2,356,177 75
Exchanges for clearing-house.....				
National bank notes.....	1,113,857 00	1,048,333 00	917,076 00	750,045 00
Fractional currency.....	224,340 05	226,326 13	169,298 29	169,249 88
Specie—coin.....	89,695 51	109,718 61	137,715 73	137,639 20
gold Treasury notes.....	71,350 00	54,000 00	39,040 00	46,390 00
Legal-tender notes.....	3,960,871 00	4,004,312 00	5,530,196 00	5,277,962 00
U. S. certificates of deposit.....	815,000 00	815,000 00	425,000 00	430,000 00
Clearing-house loan certificates.....				
Totals.....	75,095,741 69	73,727,764 31	87,182,798 88	84,187,914 55
<i>Liabilities.</i>				
Capital stock.....	40,759,600 00	40,762,000 00	35,567,671 00	35,567,671 00
Circulating notes outstanding.....	32,637,423 00	32,741,185 00	28,399,364 00	28,437,688 00
Deposits of all kinds.....	24,760,202 16	23,441,946 85	41,854,335 82	40,390,667 66
Due to all banks and bankers.....	1,241,496 12	950,070 04	3,683,039 81	2,766,783 94
Totals.....	99,418,721 28	97,895,201 89	109,504,410 63	107,162,810 60
	BOSTON.		NEW YORK CITY.	
<i>Resources.</i>	51 banks.	51 banks.	48 banks.	48 banks.
Loans and discounts.....	\$84,231,661 91	\$83,934,476 83	\$122,957,564 35	\$117,554,502 34
Demand loans.....	7,310,761 89	7,557,845 55	56,177,465 56	51,610,957 14
U. S. bonds on hand.....	288,550 00	224,550 00	3,359,750 00	3,388,900 00
Other stocks, bonds, and mortgages..	341,973 45	345,975 45	5,045,638 46	4,717,651 37
Due from app'd red'g & reserve ag'ts.	5,200,356 13	4,538,220 68		
Due from all other banks and bankers	2,937,025 45	4,297,692 08	16,640,556 90	17,265,913 65
Exchanges for clearing-house.....	6,259,827 84	8,201,255 96	41,365,234 55	56,735,347 10
National bank notes.....	1,095,077 00	1,331,019 00	4,680,372 00	5,460,589 00
Fractional currency.....	176,112 18	128,693 22	206,952 37	296,635 21
Specie—coin.....	299,310 23	360,473 34	1,287,410 33	1,353,637 00
gold Treasury notes.....	1,473,240 00	1,774,100 00	8,744,060 00	10,145,800 00
Legal-tender notes.....	6,731,650 00	7,920,944 00	6,347,250 00	14,628,452 00
U. S. certificates of deposit.....	950,000 00	1,100,000 00	170,000 00	1,040,000 00
Clearing-house loan certificates.....	3,781,000 00	4,965,000 00	16,220,000 00	15,860,000 00
Totals.....	121,076,548 05	126,740,246 11	282,662,254 52	300,058,604 81
<i>Liabilities.</i>				
Capital stock.....	50,078,780 00	50,095,480 00	70,235,000 00	70,235,000 00
Circulating notes outstanding.....	26,424,402 00	26,496,311 00	27,851,206 00	27,835,612 00
Deposits of all kinds.....	41,920,410 10	45,569,954 08	131,030,182 54	149,299,344 14
Due to all banks and bankers.....	16,552,181 29	18,169,782 76	55,430,674 55	54,177,476 26
Totals.....	134,975,773 39	140,331,527 84	284,547,063 09	301,547,432 40
	CONNECTICUT.		ALBANY.	
<i>Resources.</i>	80 banks.	80 banks.	7 banks.	7 banks.
Loans and discounts.....	\$34,401,999 90	\$33,642,325 18	\$6,052,516 37	\$5,890,891 84
Demand loans.....			2,052,992 07	1,735,228 30
U. S. bonds on hand.....	241,550 00	244,150 00	69,500 00	69,500 00
Other stocks, bonds, and mortgages..	946,551 75	922,901 75	505,837 25	633,887 25
Due from app'd red'g & reserve ag'ts.	3,055,538 09	2,583,259 89	1,428,712 68	1,558,665 84
Due from all other banks and bankers	1,743,926 75	2,065,891 64	832,990 07	983,629 72
Exchanges for clearing-house.....			327,164 16	391,784 59
National bank notes.....	566,843 00	473,849 00	132,796 00	110,235 00
Fractional currency.....	78,054 23	71,968 39	27,286 24	33,120 68
Specie—coin.....	39,095 17	49,117 47	6,778 12	6,747 76
gold Treasury notes.....	5,020 00	14,370 00	93,000 00	
Legal-tender notes.....	2,718,892 00	2,655,815 00	596,687 00	507,727 00
U. S. certificates of deposit.....	25,000 00	25,000 00	350,000 00	400,000 00
Clearing-house loan certificates.....				
Totals.....	43,622,470 89	42,748,648 32	12,476,259 96	12,321,417 98
<i>Liabilities.</i>				
Capital stock.....	25,324,620 00	25,324,620 00	2,650,000 00	2,650,000 00
Circulating notes outstanding.....	17,939,989 00	17,937,790 00	2,035,600 00	2,039,351 00
Deposits of all kinds.....	11,584,192 17	11,064,957 01	6,690,937 27	6,282,336 20
Due to all banks and bankers.....	2,279,572 32	1,732,865 37	1,959,215 26	2,069,017 69
Totals.....	57,128,373 49	56,060,232 38	13,335,752 53	13,040,704 89

Abstracts of special reports, October 13 and November 1, 1873—Continued.

	PENNSYLVANIA.		NEW JERSEY.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>	157 banks.	157 banks.	62 banks.	62 banks.
Loans and discounts.....	\$45,530,224 18	\$44,358,522 58	\$23,757,029 50	\$23,099,131 20
Demand loans.....				
U. S. bonds on hand.....	573,050 00	621,100 00	100,300 00	106,400 00
Other stocks, bonds, and mortgages.....	2,149,042 38	2,124,058 10	406,531 19	481,111 23
Due from app'd red'g & reserve ag'ts.....	3,540,688 74	3,003,904 29	3,222,834 32	2,576,104 14
Due from all other banks and bankers.....	2,446,015 34	2,626,726 66	1,211,104 66	1,454,725 05
Exchanges for clearing-house.....				
National bank notes.....	736,987 00	797,263 00	486,370 00	338,974 00
Fractional currency.....	156,715 38	157,430 81	93,634 82	97,108 82
Specie—coin.....	59,476 03	84,623 00	37,654 51	43,259 68
gold Treasury notes.....	2,000 00	2,750 00	5,800 00	18,670 00
Legal-tender notes.....	5,403,776 00	5,882,784 00	2,450,761 00	2,379,060 00
U. S. certificates of deposit.....	145,000 00	145,000 00		
Clearing-house loan certificates.....				
Totals.....	60,742,975 05	59,804,162 44	31,772,020 00	30,594,544 12
<i>Liabilities.</i>				
Capital stock.....	26,788,340 00	26,825,240 00	13,858,350 00	13,858,350 00
Circulating notes outstanding.....	23,193,678 00	23,247,307 00	11,036,590 00	11,041,232 00
Deposits of all kinds.....	27,971,206 63	27,416,355 87	15,379,709 96	14,604,901 43
Due to all banks and bankers.....	2,433,172 20	1,759,108 35	1,736,038 24	1,477,691 69
Totals.....	80,386,396 83	79,248,011 22	42,010,688 20	40,982,265 12
	PHILADELPHIA.		MARYLAND.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>	29 banks.	29 banks.	19 banks.	19 banks.
Loans and discounts.....	\$43,854,100 22	\$42,814,330 01	\$3,293,840 15	\$3,245,745 73
Demand loans.....	3,663,872 08	3,287,013 38		
U. S. bonds on hand.....	506,200 00	507,850 00	173,450 00	172,950 00
Other stocks, bonds, and mortgages.....	1,468,984 44	1,456,177 46	367,082 31	367,157 31
Due from app'd red'g & reserve ag'ts.....	3,119,764 04	4,268,053 22	372,275 21	292,138 15
Due from all other banks and bankers.....	3,678,186 59	3,593,499 88	213,890 57	145,796 66
Exchanges for clearing-house.....	6,046,760 23	6,204,970 00		
National bank notes.....	770,499 00	964,291 00	130,140 00	114,578 00
Fractional currency.....	174,053 88	136,344 76	19,093 72	20,179 49
Specie—coin.....	253,396 66	648,385 04	17,473 32	21,223 41
gold Treasury notes.....				
Legal-tender notes.....	6,766,349 00	8,053,903 00	518,216 00	528,283 00
U. S. certificates of deposit.....	720,000 00	1,085,000 00		
Clearing-house loan certificates.....	3,901,000 00	4,668,000 00		
Totals.....	74,923,166 14	77,637,817 75	5,105,461 28	4,908,051 75
<i>Liabilities.</i>				
Capital stock.....	16,935,000 00	16,935,000 00	2,398,217 50	2,398,217 50
Circulating notes outstanding.....	11,937,338 00	11,941,843 00	1,953,320 00	1,960,751 00
Deposits of all kinds.....	40,401,852 63	39,802,928 18	2,402,588 57	2,103,617 95
Due to all banks and bankers.....	9,374,471 68	12,465,754 17	119,497 78	100,327 18
Totals.....	78,648,662 31	81,145,525 35	6,873,623 85	6,562,913 63
	PITTSBURGH.		BALTIMORE.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>	16 banks.	16 banks.	14 banks.	14 banks.
Loans and discounts.....	\$15,745,232 27	\$15,136,097 00	\$19,043,633 83	\$18,958,836 27
Demand notes.....	63,501 92	47,362 66	879,060 19	719,970 31
U. S. bonds on hand.....	169,950 00	169,950 00	225,000 00	228,000 00
Other stocks, bonds, and mortgages.....	32,523 10	32,523 10	673,058 96	673,058 96
Due from app'd red'g & reserve ag'ts.....	642,485 49	545,380 63	1,327,004 76	1,055,379 09
Due from all other banks and bankers.....	839,786 41	740,795 97	665,994 35	636,171 21
Exchanges for clearing-house.....	391,114 00	532,830 43	1,219,837 28	1,691,666 33
National bank notes.....	223,918 00	352,868 00	321,918 00	226,214 00
Fractional currency.....	30,044 53	28,138 75	19,911 83	16,694 87
Specie—coin.....	32,266 96	36,994 01	80,259 40	159,337 62
gold Treasury notes.....				
Legal-tender notes.....	1,792,358 00	2,386,338 00	1,539,195 00	1,759,970 00
U. S. certificates of deposit.....	100,000 00	100,000 00	405,000 00	460,000 00
Clearing-house loan certificates.....			765,000 00	1,052,000 00
Totals.....	20,063,180 68	20,109,278 55	27,184,873 60	27,637,298 68
<i>Liabilities.</i>				
Capital stock.....	9,000,000 00	9,000,000 00	11,241,985 00	11,241,985 00
Circulating notes outstanding.....	6,616,373 00	6,609,412 00	7,338,032 00	7,333,774 00
Deposits of all kinds.....	8,336,129 58	8,359,940 23	11,149,152 35	11,704,739 62
Due to all banks and bankers.....	1,315,179 41	1,292,157 99	3,071,128 48	2,806,670 46
Totals.....	25,267,681 99	25,261,510 22	32,800,297 83	33,087,169 08

Abstracts of special reports, October 13 and November 1, 1873—Continued.

	DELAWARE.		VIRGINIA.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>				
Loans and discounts.....	11 banks. \$2,363,589 00	11 banks. \$2,213,455 38	22 banks. \$7,101,416 99	22 banks. \$6,611,548 15
Demand loans.....				
U. S. bonds on hand.....	1,050 00	1,050 00		
Other stocks, bonds, and mortgages..	177,917 61	179,957 61	190,981 87	189,232 60
Due from app'd red'g & reserve ag'ts.	159,507 73	202,665 96	370,756 25	444,929 34
Due from all other banks and bankers	245,204 78	258,663 52	249,919 21	312,790 96
Exchanges for clearing-house.....				
National bank notes.....	68,496 00	56,918 00	135,265 00	92,148 00
Fractional currency.....	10,795 80	12,232 72	23,529 24	25,064 24
Specie—coin.....	2,778 96	2,779 39	15,126 72	17,912 32
gold Treasury notes.....				
Legal-tender notes.....	299,759 00	296,771 00	748,657 00	723,970 06
U. S. certificates of deposit.....	10,000 00	10,000 00		
Clearing-house loan certificates.....				
Totals.....	3,339,098 88	3,234,493 58	8,835,652 28	8,417,595 61
<i>Liabilities.</i>				
Capital stock.....	1,523,185 00	1,523,185 00	3,600,100 00	3,599,400 00
Circulating notes outstanding.....	1,288,117 00	1,289,365 00	2,930,052 00	2,929,042 00
Deposits of all kinds.....	1,423,840 63	1,392,322 37	5,267,727 92	5,076,441 00
Due to all banks and bankers.....	312,708 36	215,191 17	564,546 81	434,757 97
Totals.....	4,552,850 99	4,420,063 54	12,362,426 73	12,039,640 97
	DISTRICT OF COLUMBIA.		WEST VIRGINIA.	
<i>Resources.</i>				
Loans and discounts.....	1 bank. \$301,398 28	1 bank. \$263,810 74	17 banks. \$4,172,715 71	17 banks. \$4,077,513 77
Demand loans.....				
U. S. bonds on hand.....			7,050 00	7,200 00
Other stocks, bonds, and mortgages..	127,522 50	127,522 50	32,212 00	37,095 10
Due from app'd red'g & reserve ag'ts.	7,295 41	28,338 58	180,670 45	181,462 21
Due from all other banks and bankers	14,387 10	11,954 34	223,324 59	182,887 26
Exchanges for clearing-house.....				
National bank notes.....	10,484 00	9,042 00	43,603 00	60,378 00
Fractional currency.....	1,479 00	821 00	17,574 98	19,765 38
Specie—coin.....	2,990 19	2,986 19	9,129, 15	10,356 66
gold Treasury notes.....				
Legal-tender notes.....	163,000 00	165,000 00	443,773 00	470,713 00
U. S. certificates of deposit.....			10,000 00	10,000 00
Clearing-house loan certificates.....				
Totals.....	628,556 48	609,473 35	5,140,052 88	5,057,371 38
<i>Liabilities.</i>				
Capital stock.....	252,000 00	252,000 00	2,596,000 00	2,596,000 00
Circulating notes outstanding.....	219,915 00	219,915 00	2,296,325 00	2,308,768 00
Deposits of all kinds.....	389,326 18	370,375 26	2,514,056 07	2,413,432 96
Due to all banks and bankers.....	14,637 18	5,570 79	249,496 26	214,375 07
Totals.....	875,878 36	847,861 05	7,655,877 33	7,532,576 03
	WASHINGTON.		NORTH CAROLINA.	
<i>Resources.</i>				
Loans and discounts.....	3 banks. \$1,244,094 59	3 banks. \$1,146,602 26	10 banks. \$3,243,325 67	10 banks. \$3,089,248 07
Demand loans.....				
U. S. bonds on hand.....	72,473 64	58,820 76		
Other stocks, bonds, and mortgages..	55,500 00	55,750 00	30,000 00	50,000 00
Due from app'd red'g & reserve ag'ts.	55,512 55	42,825 05	270,340 92	273,340 92
Due from all other banks and bankers	5,161 86	4,805 95	193,716 11	122,483 87
Exchanges for clearing-house.....	49,187 99	44,436 43	91,063 30	134,861 51
National bank notes.....	5,339 58	5,352 19		
Fractional currency.....	39,779 00	35,246 00	43,464 00	78,667 00
Specie—coin.....	1,288 09	2,254 28	9,886 22	8,083 93
gold Treasury notes.....	6,306 61	7,140 81	25,419 26	30,983 90
Legal-tender notes.....	172,165 00	189,226 00	328,984 00	374,730 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....	28,077 27	27,360 59		
Totals.....	1,734,886 18	1,619,820 32	4,236,199 48	4,162,399 20
<i>Liabilities.</i>				
Capital stock.....	968,800 00	968,800 00	2,100,000 00	2,100,000 00
Circulating notes outstanding.....	779,340 00	778,550 00	1,688,230 00	1,686,220 00
Deposits of all kinds.....	840,658 55	805,832 05	2,468,132 67	2,426,434 96
Due to all banks and bankers.....	140,474 62	86,407 04	105,656 49	101,537 89
Totals.....	2,729,271 17	2,639,589 09	6,362,069 16	6,314,192 85

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	SOUTH CAROLINA.		NEW ORLEANS.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>	12 banks.	12 banks.	8 banks.	8 banks.
Loans and discounts.....	\$3,821,933 33	\$3,807,358 80	\$6,540,890 81	\$6,512,262 64
Demand loans.....			813,279 42	718,898 75
U. S. bonds on hand.....				
Other stocks, bonds, and mortgages..	417,338 05	416,884 86	619,662 88	619,583 88
Due from app'd red'g & reserve ag'ts.	64,405 65	201,463 00	347,533 27	600,460 08
Due from all other banks and bankers	122,220 37	114,159 38	545,307 49	507,397 97
Exchanges for clearing-house.....			737,003 90	869,902 76
National bank notes.....	41,291 00	120,209 00	41,046 00	45,813 00
Fractional currency.....	7,959 08	6,293 62	15,977 66	16,494 27
Specie—coin.....	14,336 29	14,132 44	93,151 48	114,835 89
gold Treasury notes.....				
Legal-tender notes.....	361,232 00	450,076 00	431,499 00	902,047 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....			678,000 00	687,000 00
Totals.....	4,850,715 77	5,130,577 10	10,863,371 91	11,594,746 24
<i>Liabilities.</i>				
Capital stock.....	3,170,000 00	3,170,000 00	4,150,000 00	4,150,000 00
Circulating notes outstanding.....	2,181,553 00	2,181,305 00	2,973,706 00	2,973,306 00
Deposits of all kinds.....	1,307,801 63	1,561,129 16	5,566,999 82	6,034,802 46
Due to all banks and bankers.....	146,242 99	185,165 60	1,792,737 25	1,773,408 18
Totals.....	6,805,599 62	7,097,599 76	14,483,443 07	14,931,516 64
	GEORGIA.		TEXAS.	
<i>Resources.</i>	13 banks.	13 banks.	7 banks.	7 banks.
Loans and discounts.....	\$3,468,043 89	\$3,264,684 52	\$1,096,657 62	\$1,148,351 12
Demand loans.....				
U. S. bonds on hand.....	500 00	500 00	50,000 00	50,000 00
Other stocks, bonds, and mortgages..	237,062 37	237,062 37	15,149 99	12,609 99
Due from app'd red'g & reserve ag'ts.	144,962 18	371,826 42	121,290 71	81,934 22
Due from all other banks and bankers	106,804 01	268,825 36	101,285 74	107,575 57
Exchanges for clearing-house.....				
National bank notes.....	120,665 00	146,558 00	82,732 00	90,204 00
Fractional currency.....	12,822 96	20,115 79	12,334 20	11,417 15
Specie—coin.....	40,844 55	38,534 30	204,322 58	188,445 57
gold Treasury notes.....				
Legal-tender notes.....	414,188 00	498,798 00	333,928 00	247,363 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....				
Totals.....	4,545,892 96	4,846,904 76	2,017,700 84	1,937,900 62
<i>Liabilities.</i>				
Capital stock.....	2,798,190 00	2,840,190 00	925,000 00	925,000 00
Circulating notes outstanding.....	2,271,310 00	2,263,045 00	677,229 00	715,118 00
Deposits of all kinds.....	1,605,379 61	1,938,729 28	1,194,960 18	1,072,050 64
Due to all banks and bankers.....	161,104 01	186,624 62	70,965 13	65,608 40
Totals.....	6,835,983 62	7,228,588 90	2,868,154 31	2,777,777 04
	ALABAMA.		ARKANSAS.	
<i>Resources.</i>	9 banks.	9 banks.	2 banks.	2 banks.
Loans and discounts.....	\$1,699,778 09	\$1,582,083 59	\$224,905 60	\$203,375 30
Demand loans.....				
U. S. bonds on hand.....				
Other stocks, bonds, and mortgages..	54,618 89	54,618 89	51,001 50	31,233 11
Due from app'd red'g & reserve ag'ts.	95,013 13	219,981 73	5,873 22	5,240 73
Due from all other banks and bankers	92,496 29	140,448 31	17,093 51	47,146 72
Exchanges for clearing-house.....				
National bank notes.....	37,443 00	28,649 00	4,152 00	6,313 00
Fractional currency.....	6,545 43	6,722 65	804 40	2,040 93
Specie—coin.....	17,754 77	20,827 19	354 66	357 25
gold Treasury notes.....				
Legal-tender notes.....	221,931 00	250,540 00	18,317 00	34,217 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....				
Totals.....	2,225,580 60	2,303,871 36	322,501 89	329,924 06
<i>Liabilities.</i>				
Capital stock.....	1,625,900 00	1,625,900 00	205,000 00	205,000 00
Circulating notes outstanding.....	1,280,645 00	1,279,337 00	184,396 00	184,396 00
Deposits of all kinds.....	782,854 80	816,655 43	130,000 46	139,749 93
Due to all banks and bankers.....	81,329 04	132,237 81	38,357 72	34,446 94
Totals.....	3,770,728 84	3,854,130 24	557,754 18	563,592 87

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	KENTUCKY.		OHIO.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>				
Loans and discounts.....	30 banks. \$6,562,540 84	30 banks. \$6,401,949 34	157 banks. \$33,744,560 23	157 banks. \$32,459,297 76
Demand loans.....				
U. S. bonds on hand.....			413,600 00	420,900 00
Other stocks, bonds, and mortgages.....	61,182 20	61,182 20	961,551 38	971,736 06
Due from app'd red'g & reserve ag'ts.....	536,302 07	516,327 24	1,947,182 04	1,869,865 90
Due from all other banks and bankers.....	233,420 18	299,817 63	1,094,003 30	1,102,730 04
Exchanges for clearing-house.....				
National bank notes.....	151,639 00	155,154 00	825,951 00	688,827 00
Fractional currency.....	9,863 14	11,175 69	93,351 13	95,447 86
Specie—coin.....	9,544 18	14,216 64	32,504 53	38,499 16
gold Treasury notes.....			1,440 00	
Legal-tender notes.....	728,822 00	754,434 00	4,526,378 00	4,577,195 00
U. S. certificates of deposit.....			10,600 00	10,000 00
Clearing-house loan certificates.....				
Totals.....	8,293,313 61	8,214,256 74	43,650,522 21	42,224,498 78
<i>Liabilities.</i>				
Capital stock.....	6,076,000 00	6,076,000 00	20,318,000 00	20,346,000 00
Circulating notes outstanding.....	5,219,432 00	5,247,395 00	17,510,362 00	17,589,897 00
Deposits of all kinds.....	2,401,874 25	2,366,726 14	19,362,955 05	19,022,070 37
Due to all banks and bankers.....	217,575 72	180,672 90	803,333 40	668,662 66
Totals.....	13,914,881 97	13,870,794 04	57,994,650 75	57,626,630 03
	LOUISVILLE.		CINCINNATI.	
<i>Resources.</i>				
Loans and discounts.....	6 banks. \$2,617,284 82	6 banks. \$2,476,347 46	5 banks. \$6,614,843 74	5 banks. \$5,888,311 18
Demand loans.....	14,030 85	13,570 02	1,448,382 26	1,146,541 83
U. S. bonds on hand.....	1,000 00	1,000 00	39,450 00	40,000 00
Other stocks, bonds, and mortgages.....	10,313 75	7,400 00	107,987 90	107,987 90
Due from app'd red'g & reserve ag'ts.....	87,405 92	71,237 29	747,900 73	494,196 54
Due from all other banks and bankers.....	130,876 83	120,793 94	340,245 77	459,040 64
Exchanges for clearing-house.....			80,291 04	45,807 09
National bank notes.....	20,856 00	22,031 00	170,573 00	241,643 00
Fractional currency.....	4,521 16	4,398 66	7,028 53	5,967 97
Specie—coin.....	1,746 00	3,131 90	7,825 63	22,170 14
gold Treasury notes.....				
Legal-tender notes.....	391,595 00	478,764 00	1,156,500 00	1,120,769 00
U. S. certificates of deposit.....			575,000 00	875,000 00
Clearing-house loan certificates.....			75,900 00	16,775 00
Totals.....	3,279,630 33	3,198,874 27	11,401,928 60	10,464,210 29
<i>Liabilities.</i>				
Capital stock.....	2,187,700 00	2,187,700 00	4,000,000 00	4,000,000 00
Circulating notes outstanding.....	1,694,277 00	1,694,484 00	3,183,045 00	3,185,930 00
Deposits of all kinds.....	835,202 54	755,987 45	4,775,404 35	4,180,216 93
Due to all banks and bankers.....	262,904 48	271,797 36	2,111,641 66	1,793,132 12
Totals.....	4,980,084 02	4,909,968 81	14,070,091 01	13,159,279 05
	TENNESSEE.		CLEVELAND.	
<i>Resources.</i>				
Loans and discounts.....	24 banks. \$4,678,638 87	24 banks. \$4,412,512 40	6 banks. \$7,415,656 96	6 banks. \$6,898,839 73
Demand loans.....			67,000 00	71,900 00
U. S. bonds on hand.....	1,600 00		20,000 00	22,000 00
Other stocks, bonds, and mortgages.....	179,610 23	189,160 38	30,624 18	32,424 18
Due from app'd red'g & reserve ag'ts.....	309,324 85	309,448 65	132,178 60	262,596 71
Due from all other banks and bankers.....	372,921 90	372,242 22	562,292 79	590,898 91
Exchanges for clearing-house.....			186,002 06	166,362 77
National bank notes.....	268,540 00	323,569 00	94,259 00	120,267 00
Fractional currency.....	19,954 35	19,527 08	21,732 97	20,904 40
Specie—coin.....	38,374 51	40,495 39	750 00	6,600 00
gold Treasury notes.....				
Legal-tender notes.....	858,041 00	842,251 00	826,000 00	911,000 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....				
Totals.....	6,727,005 71	6,509,206 12	9,356,426 56	9,103,793 70
<i>Liabilities.</i>				
Capital stock.....	3,295,465 75	3,297,165 75	4,550,000 00	4,550,000 00
Circulating notes outstanding.....	2,735,436 00	2,824,266 00	2,311,970 00	2,306,970 00
Deposits of all kinds.....	3,962,174 90	3,771,384 10	3,379,305 57	3,325,069 83
Due to all banks and bankers.....	210,626 60	159,495 30	370,700 28	340,802 11
Totals.....	10,203,703 25	10,052,761 15	10,611,975 85	10,522,841 94

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	INDIANA.		MICHIGAN.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>	91 banks.	91 banks.	74 banks.	74 banks.
Loans and discounts.....	\$25,475,584 99	\$24,395,114 17	\$12,834,129 01	\$12,124,215 50
Demand loans.....				
U. S. bonds on hand.....	20,050 00	19,300 00	5,350 00	20,350 00
Other stocks, bonds, and mortgages.....	673,373 33	693,720 29	201,280 90	165,487 43
Due from app'd red'g & reserve ag'ts.....	1,285,567 60	1,247,171 06	683,416 35	742,404 51
Due from all other banks and bankers.....	726,545 53	778,498 09	351,513 17	448,996 24
Exchanges for clearing-house.....				
National bank notes.....	594,690 00	501,329 00	262,917 00	212,118 00
Fractional currency.....	74,499 09	69,898 88	35,687 35	41,550 28
Specie—coin.....	37,325 21	67,257 72	41,572 91	45,617 01
gold Treasury notes.....	2,300 00	3,050 00		
Legal-tender notes.....	3,021,447 00	3,113,637 00	1,545,543 00	1,522,679 00
U. S. certificates of deposit.....	55,000 00	65,000 00		
Clearing-house loan certificates.....				
Totals.....	31,966,382 75	30,954,036 21	15,961,409 69	15,323,417 97
<i>Liabilities.</i>				
Capital stock.....	17,586,170 62	17,597,800 00	7,866,250 00	7,902,200 00
Circulating notes outstanding.....	14,413,934 00	14,420,010 00	5,762,748 00	5,793,675 00
Deposits of all kinds.....	11,989,097 19	10,998,043 98	7,203,013 47	6,551,254 83
Due to all banks and bankers.....	598,830 38	596,621 86	221,370 85	155,931 20
Totals.....	44,588,082 19	43,612,475 84	21,053,382 32	20,403,061 03
	ILLINOIS.		DETROIT.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>	116 banks.	117 banks.	3 banks.	3 banks.
Loans and discounts.....	\$18,255,285 35	\$17,376,368 37	\$3,703,699 69	\$3,669,972 64
Demand notes.....			155,000 00	95,000 00
U. S. bonds on hand.....	78,500 00	119,550 00		
Other stocks, bonds, and mortgages.....	484,381 19	506,247 76	20,000 00	25,000 00
Due from app'd red'g & reserve ag'ts.....	1,829,209 88	1,763,266 65	355,382 63	350,468 35
Due from all other banks and bankers.....	813,215 38	865,083 50	280,736 90	408,453 60
Exchanges for clearing-house.....			163,540 41	138,771 01
National bank notes.....	680,137 00	569,372 00	63,129 00	109,406 00
Fractional currency.....	63,405 82	58,364 32	24,819 39	23,316 24
Specie—coin.....	48,060 37	53,432 60	5,209 96	1,101 31
gold Treasury notes.....				
Legal-tender notes.....	2,789,786 00	2,754,868 00	765,163 00	794,852 00
U. S. certificates of deposits.....			50,000 00	
Clearing-house loan certificates.....				
Totals.....	25,051,980 99	24,061,553 20	5,586,680 98	5,616,343 35
<i>Liabilities.</i>				
Capital stock.....	11,476,910 00	11,528,000 00	1,900,000 00	1,900,000 00
Circulating notes outstanding.....	9,705,761 00	9,770,815 00	1,335,539 00	1,345,542 00
Deposits of all kinds.....	13,687,909 50	12,598,420 14	2,984,980 31	2,959,655 90
Due to all banks and bankers.....	243,259 23	237,561 42	427,641 25	428,165 78
Totals.....	35,113,839 73	34,134,796 56	6,648,160 56	6,633,363 68
	CHICAGO.		IOWA.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>	18 banks.	18 banks.	75 banks.	75 banks.
Loans and discounts.....	\$14,418,261 96	\$14,604,358 70	\$9,845,964 86	\$9,340,768 06
Demand loans.....	4,595,785 53	4,470,609 28		
U. S. bonds on hand.....	314,800 00	336,150 00	59,500 00	62,600 00
Other stocks, bonds, and mortgages.....	158,809 45	168,809 45	251,841 42	241,666 76
Due from app'd red'g & reserve ag'ts.....	1,625,945 26	1,300,174 00	683,576 18	880,617 90
Due from all other banks and bankers.....	1,172,435 14	1,151,347 25	868,699 77	576,419 99
Exchanges for clearing-house.....	1,150,431 29	1,945,722 41		
National bank notes.....	995,477 00	776,131 00	398,833 60	331,670 00
Fractional currency.....	44,218 86	37,969 87	50,571 80	45,661 18
Specie—coin.....	124,370 78	109,312 99	26,371 51	25,704 55
gold Treasury notes.....				
Legal-tender notes.....	5,276,397 00	5,177,109 00	1,565,068 00	1,532,338 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....				
Totals.....	29,876,932 27	30,077,693 95	13,700,426 54	13,037,446 44
<i>Liabilities.</i>				
Capital stock.....	8,900,000 00	8,900,000 00	5,813,650 00	5,817,000 00
Circulating notes outstanding.....	5,755,675 00	5,753,830 00	5,075,024 00	5,084,223 00
Deposits of all kinds.....	13,435,551 67	13,743,377 13	8,087,929 35	7,418,263 11
Due to all banks and bankers.....	5,840,325 83	5,903,609 34	245,274 49	246,363 67
Totals.....	33,951,552 50	34,300,816 47	19,221,877 84	18,565,849 78

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	WISCONSIN.		MISSOURI.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>	41 banks.	42 banks.	29 banks.	29 banks.
Loans and discounts.....	\$5,182,812 02	\$4,933,157 38	\$4,904,931 72	\$4,458,900 73
Demand loans.....				
U. S. bonds on hand.....	58,100 00	69,000 00	3,750 00	3,300 00
Other stocks, bonds, and mortgages.....	107,788 56	119,215 50	685,121 27	681,876 69
Due from app'd red'g & reserve ag'ts.....	515,524 79	557,318 14	236,604 28	231,674 42
Due from all other banks and bankers.....	455,957 10	511,288 14	186,341 19	200,900 71
Exchanges for clearing-house.....				
National bank notes.....	206,091 00	186,288 00	161,245 00	148,545 00
Fractional currency.....	26,030 79	23,721 23	8,500 88	9,123 70
Specie—coin.....	8,678 94	12,769 42	15,718 90	14,566 98
gold Treasury notes.....				
Legal-tender notes.....	859,714 00	889,244 00	517,454 00	600,614 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....				
Totals.....	7,420,697 20	7,302,001 81	6,719,667 24	6,349,501 23
<i>Liabilities.</i>				
Capital stock.....	2,815,000 00	2,930,800 00	2,655,000 00	2,685,000 00
Circulating notes outstanding.....	2,867,571 00	2,386,432 00	2,357,686 00	2,372,622 00
Deposits of all kinds.....	4,367,083 83	4,253,997 54	3,569,227 53	3,233,522 27
Due to all banks and bankers.....	40,108 77	37,494 06	264,635 93	176,779 42
Totals.....	9,589,763 60	9,610,743 60	8,876,549 46	8,467,923 69
	MILWAUKEE.		SAINT LOUIS.	
<i>Resources.</i>	4 banks.	4 banks.	7 banks.	7 banks.
Loans and discounts.....	\$1,727,381 68	\$1,577,399 95	\$7,475,551 91	\$7,074,111 29
Demand loans.....	186,208 16	188,353 23	2,105,412 91	1,990,003 57
U. S. bonds on hand.....	350 00	850 00	3,350 00	10,600 00
Other stocks, bonds, and mortgages.....	30,400 00	30,400 00	904,624 35	911,131 85
Due from app'd red'g & reserve ag'ts.....	348,899 92	225,539 24	515,578 67	383,633 86
Due from all other banks and bankers.....	94,863 07	110,163 09	237,072 86	179,335 25
Exchanges for clearing-house.....	198,398 39	236,609 06	190,031 96	286,811 84
National bank notes.....	25,447 00	32,842 00	197,207 00	201,191 00
Fractional currency.....	15,640 97	17,711 43	22,153 49	14,385 16
Specie—coin.....	19,398 32	27,545 75	13,737 81	23,865 03
gold Treasury notes.....				
Legal-tender notes.....	668,348 00	792,662 00	1,096,159 00	1,114,218 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....			318,500 00	
Totals.....	3,315,335 51	3,242,268 75	13,081,279 96	12,189,286 85
<i>Liabilities.</i>				
Capital stock.....	750,000 00	750,000 00	6,360,300 00	6,360,300 00
Circulating notes outstanding.....	659,500 00	659,500 00	3,607,537 00	3,670,680 00
Deposits of all kinds.....	2,104,922 40	1,955,931 44	3,044,645 74	2,833,753 36
Due to all banks and bankers.....	632,234 01	733,920 26	1,839,466 95	1,581,343 07
Totals.....	4,146,706 41	4,099,351 70	14,851,949 69	14,446,076 43
	MINNESOTA.		KANSAS.	
<i>Resources.</i>	32 banks.	32 banks.	26 banks.	26 banks.
Loans and discounts.....	\$7,018,735 22	\$6,709,430 41	\$2,709,189 49	\$2,546,175 45
Demand loans.....				
U. S. bonds on hand.....	8,800 00	7,500 00	600 00	500 00
Other stocks, bonds, and mortgages.....	272,791 83	282,382 31	189,341 17	184,184 71
Due from app'd red'g & reserve ag'ts.....	672,469 88	573,876 26	184,032 19	234,009 37
Due from all other banks and bankers.....	361,450 39	393,182 80	185,490 65	209,379 22
Exchanges for clearing-house.....				
National bank notes.....	304,777 00	208,607 00	128,121 00	107,714 00
Fractional currency.....	30,062 42	24,023 74	29,614 57	20,996 33
Specie—coin.....	19,426 90	29,191 18	6,541 71	6,127 36
gold Treasury notes.....			600 00	600 00
Legal-tender notes.....	1,131,338 00	958,985 00	467,846 00	412,226 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....				
Totals.....	9,819,851 64	9,187,178 70	3,901,376 78	3,721,912 44
<i>Liabilities.</i>				
Capital stock.....	4,150,000 00	4,175,000 00	1,991,100 00	1,975,000 00
Circulating notes outstanding.....	3,102,889 00	3,111,287 00	1,530,927 00	1,530,672 00
Deposits of all kinds.....	6,170,519 34	5,461,416 34	2,614,089 50	2,457,535 50
Due to all banks and bankers.....	199,840 76	271,071 77	82,220 69	77,647 01
Totals.....	13,623,249 10	13,018,775 11	6,218,337 19	6,040,854 51

Abstracts of special reports, October 13 and November 1, 1873—Continued.

	NEBRASKA.		OREGON.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>				
Loans and discounts.....	10 banks. \$1,767,709 04.	10 banks. \$1,664,676 91	1 bank. \$716,174 52	1 bank. \$705,667 27
Demand loans.....				
U. S. bonds on hand.....	500 00	500 00	2,700 00	2,900 00
Other stocks, bonds, and mortgages.....	189,469 47	189,100 00	70,364 54	71,517 64
Due from app'd red'g & reserve ag'ts.....	68,722 04	110,977 42	64,132 30	183,743 43
Due from all other banks and bankers.....	161,968 12	119,965 39	152,700 89	37,363 40
Exchanges for clearing-house.....				
National bank notes.....	112,632 00	75,975 00	9,240 00	840 00
Fractional currency.....	23,821 69	32,865 56	1,660 58	683 05
Specie—coin.....	4,462 98	5,805 60	41,087 31	80,545 68
gold Treasury notes.....				
Legal-tender notes.....	369,628 00	363,064 00	108,710 00	113,590 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....				
Totals.....	2,698,913 34	2,562,929 88	1,166,770 14	1,196,850 47
<i>Liabilities.</i>				
Capital stock.....	925,000 00	925,000 00	250,000 00	250,000 00
Circulating notes outstanding.....	784,070 00	788,619 00	222,365 00	225,000 00
Deposits of all kinds.....	2,058,564 65	2,009,058 81	827,837 32	803,905 19
Due to all banks and bankers.....	146,132 81	136,129 20	3,585 95	44,919 85
Totals.....	3,913,767 46	3,858,807 01	1,303,788 27	1,323,825 04
	CALIFORNIA.		MONTANA.	
<i>Resources.</i>				
Loans and discounts.....	3 banks. \$805,929 88	3 banks. \$831,541 25	4 banks.*. \$577,834 99	4 banks.*. \$569,262 37
Demand loans.....				
U. S. bonds on hand.....	4,150 00	4,150 00		
Other stocks, bonds, and mortgages.....	45,000 00	45,000 00	30,903 00	31,923 74
Due from app'd red'g & reserve ag'ts.....	7,380 58	3,210 22	60,852 58	45,656 31
Due from all other banks and bankers.....	31,239 25	35,969 43	74,435 70	97,231 42
Exchanges for clearing-house.....				
National bank notes.....	4,602 00	1,976 00	18,955 00	16,137 00
Fractional currency.....	85 16	144 29	12,877 60	12,947 25
Specie—coin.....	400,592 40	257,697 25	115,749 07	185,459 99
gold Treasury notes.....				
Legal-tender notes.....	16,934 00	1,000 00	67,040 00	86,053 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....				
Totals.....	1,315,913 27	1,181,288 44	958,647 84	945,371 28
<i>Liabilities.</i>				
Capital stock.....	700,000 00	700,000 00	300,000 00	300,000 00
Circulating notes outstanding.....	568,905 00	587,605 00	191,767 00	193,262 00
Deposits of all kinds.....	659,100 25	574,363 62	675,256 99	680,093 92
Due to all banks and bankers.....	151,687 98	79,367 74	28,416 99	8,248 94
Totals.....	2,079,693 23	1,941,336 36	1,195,440 98	1,181,604 86
	SAN FRANCISCO.		DAKOTA.	
<i>Resources.</i>				
Loans and discounts.....	2 banks. \$1,636,893 70	2 banks. \$1,691,618 84	1 bank. \$37,005 90	1 bank. \$34,900 03
Demand loans.....	1,753,977 52	1,881,038 88		
U. S. bonds on hand.....				
Other stocks, bonds, and mortgages.....				
Due from app'd red'g & reserve ag'ts.....	234,351 97	125,695 97		19 90
Due from all other banks and bankers.....	191,416 25	197,176 59	767 41	1,363 66
Exchanges for clearing-house.....	110,647 15	78,198 93		
National bank notes.....	7,322 00	7,315 00	1,354 00	1,994 00
Fractional currency.....	226 84	126 50	1,009 26	1,119 55
Specie—coin.....	770,188 72	747,059 12	227 25	380 50
gold Treasury notes.....				
Legal-tender notes.....	32,100 00	58,900 00	25,669 00	22,984 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....				
Totals.....	4,737,124 15	4,787,129 83	66,032 82	62,761 64
<i>Liabilities.</i>				
Capital stock.....	2,500,000 00	2,500,000 00	50,000 00	50,000 00
Circulating notes outstanding.....	1,437,725 00	1,430,815 00	44,794 00	44,794 00
Deposits of all kinds.....	2,595,823 51	2,482,989 82	62,117 06	56,387 29
Due to all banks and bankers.....	327,398 04	220,579 37	705 16	111 20
Totals.....	6,860,946 55	6,634,384 19	157,616 22	151,292 49

* Report from one other bank in Montana not received.

† "Coin" includes bullion and gold dust.

Abstracts of special reports, October 13 and November 1, 1873—Continued.

	IDAHO.		COLORADO.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>	<i>1 bank.</i>	<i>1 bank.</i>	<i>6 banks.</i>	<i>6 banks.</i>
Loans and discounts.....	\$77,981 97	\$79,661 56	\$1,509,661 85	\$1,428,813 47
Demand loans.....				
U. S. bonds on hand.....			134,500 00	
Other stocks, bonds, and mortgages.....	46,142 48	44,588 99	33,107 61	28,559 76
Due from app'd red'g & reserve ag'ts.....			151,239 61	215,461 76
Due from all other banks and bankers.....	116,508 63	129,603 83	142,609 57	135,902 89
Exchanges for clearing-house.....				
National bank notes.....	2,320 00	3,475 00	89,467 00	40,024 00
Fractional currency.....	11 00	49 40	8,924 29	8,648 20
Specie—coin.....	8,437 00	11,566 00	85,747 46	83,315 40
gold Treasury notes.....				
Legal-tender notes.....	29,629 00	39,719 00	325,498 00	365,145 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....				
Totals.....	281,030 10	308,663 78	2,480,755 39	2,305,870 48
<i>Liabilities.</i>				
Capital stock.....	100,000 00	100,000 00	575,000 00	575,000 00
Circulating notes outstanding.....	89,200 00	88,950 00	477,000 00	477,000 00
Deposits of all kinds.....	90,174 85	79,518 60	1,797,338 08	1,621,779 12
Due to all banks and bankers.....	92,020 96	126,914 46	99,640 07	98,080 31
Totals.....	371,395 81	395,383 06	2,948,978 15	2,771,859 43
	WYOMING.		NEW MEXICO.	
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>	<i>2 banks.</i>	<i>2 banks.</i>	<i>2 banks.</i>	<i>2 banks.</i>
Loans and discounts.....	\$149,447 69	\$132,067 88	\$304,445 99	\$325,436 16
Demand loans.....				
U. S. bonds on hand.....				
Other stocks, bonds, and mortgages.....	5,673 93	5,273 93	13,450 43	13,450 43
Due from app'd red'g & reserve ag'ts.....	7,704 28		37,752 98	37,215 00
Due from all other banks and bankers.....	400 86	33,065 33	13,169 74	16,498 36
Exchanges for clearing-house.....				
National bank notes.....	3,541 00	5,600 00	614 00	1,114 00
Fractional currency.....	1,151 41	525 79	230 59	206 73
Specie—coin.....	1,529 06	1,602 96	570 80	685 30
gold Treasury notes.....	230 00	130 00		
Legal-tender notes.....	33,714 00	32,629 00	43,799 00	46,046 00
U. S. certificates of deposit.....				
Clearing-house loan certificates.....				
Totals.....	203,392 23	210,894 89	414,033 53	440,751 98
<i>Liabilities.</i>				
Capital stock.....	125,000 00	125,000 00	300,000 00	300,000 00
Circulating notes outstanding.....	51,470 00	51,915 00	269,535 00	269,535 00
Deposits of all kinds.....	105,942 25	129,191 65	148,303 40	175,534 63
Due to all banks and bankers.....	14,070 66	2,641 84	15,217 91	14,343 01
Totals.....	296,482 91	308,748 49	733,061 31	759,412 64
	UTAH.			
	OCTOBER 13.	NOVEMBER 1.	OCTOBER 13.	NOVEMBER 1.
<i>Resources.</i>	<i>3 banks.</i>	<i>3 banks.</i>		
Loans and discounts.....	\$542,758 87	\$505,493 78		
Demand loans.....				
U. S. bonds on hand.....				
Other stocks, bonds, and mortgages.....	30,033 55	31,533 55		
Due from app'd red'g & reserve ag'ts.....	73,305 89	36,279 78		
Due from all other banks and bankers.....	98,450 03	61,266 27		
Exchanges for clearing-house.....				
National bank notes.....	558 00	22,651 00		
Fractional currency.....	6,229 41	5,235 90		
Specie—coin.....	3,583 25	6,660 05		
gold Treasury notes.....				
Legal-tender notes.....	84,255 00	154,555 00		
U. S. certificates of deposit.....				
Clearing-house loan certificates.....				
Totals.....	839,174 02	823,675 33		
<i>Liabilities.</i>				
Capital stock.....	450,000 00	450,000 00		
Circulating notes outstanding.....	404,910 00	404,885 00		
Deposits of all kinds.....	539,718 83	492,448 86		
Due to all banks and bankers.....	36,491 00	46,092 01		
Totals.....	1,431,119 83	1,393,425 87		

Summary of special reports for October 13 and November 1, 1873.

	NATIONAL BANKS IN NEW YORK CITY.		NATIONAL BANKS NOT IN REDEMPTION CITIES.	
	October 13.	November 1.	October 13.	November 1.
<i>Resources.</i>	48 banks.	48 banks.	1,746 banks.	1,748 banks.
Loans and discounts.....	\$122,957,564 35	\$117,554,502 34	\$455,757,763 56	\$442,049,040 86
Demand loans.....	56,177,465 56	51,610,957 14		
U. S. bonds on hand.....	3,359,750 00	3,388,900 00	3,977,900 00	4,105,500 00
Other stocks, bonds, and mortgages..	5,045,638 46	4,717,651 37	15,419,961 86	15,352,822 94
Due from app'd red'g & reserve ag'ts.			38,145,132 59	35,668,022 38
Due from all other banks and bankers	16,640,556 00	17,265,913 65	16,825,387 79	18,291,459 52
Exchanges for clearing-house.....	41,365,234 55	56,735,347 10		
National bank notes.....	4,080,372 00	5,460,589 00	9,812,286 00	8,733,851 00
Fractional currency.....	266,952 37	296,835 21	1,463,561 08	1,459,671 01
Specie—coin.....	1,287,410 33	1,353,657 00	1,739,200 50	1,754,321 69
gold Treasury notes.....	8,744,060 00	10,145,800 00	147,880 00	152,660 00
Legal-tender notes.....	6,347,250 00	14,628,452 00	46,920,787 00	47,250,340 00
U. S. certificates of deposit.....	170,000 00	1,040,000 00	1,605,000 00	1,615,000 00
Clearing-house loan certificates.....	16,220,000 00	15,860,000 00		
Totals.....	282,662,254 52	300,058,604 81	591,814,860 38	576,432,689 40
<i>Liabilities.</i>				
Capital stock.....	70,235,000 00	70,235,000 00	294,270,802 37	294,615,591 75
Circulating notes outstanding.....	27,851,206 00	27,835,612 00	235,641,336 00	236,294,934 00
Deposits of all kinds.....	131,036,182 54	149,299,344 14	250,907,831 41	239,205,463 28
Due to all banks and bankers.....	55,430,674 55	54,177,476 26	18,836,275 04	15,299,096 11
Totals.....	284,547,063 09	301,547,432 40	799,656,244 82	785,415,085 14

	NATIONAL BANKS IN OTHER REDEMPTION CITIES.		NATIONAL BANKS OF THE UNITED STATES.	
	October 13.	November 1.	October 13.	November 1.
<i>Resources.</i>	179 banks.	179 banks.	1,973 banks.	1,975 banks.
Loans and discounts.....	\$222,351,704 47	\$218,274,649 64	\$801,067,032 38	\$777,878,192 84
Demand loans.....	25,182,238 44	23,982,356 52	81,359,704 00	75,593,313 66
U. S. bonds on hand.....	1,695,650 00	1,726,200 00	9,033,300 00	9,220,600 00
Other stocks, bonds, and mortgages..	4,959,714 26	5,087,284 53	25,425,314 58	25,157,758 84
Due from app'd red'g & reserve ag'ts.	16,118,681 93	15,784,507 65	54,263,814 52	51,452,530 03
Due from all other banks and bankers	12,578,347 96	14,020,834 53	46,044,292 65	49,578,207 70
Exchanges for clearing-house.....	17,066,389 29	20,798,045 37	58,431,623 84	77,533,392 47
National bank notes.....	4,199,303 00	4,576,512 00	18,091,961 00	18,770,952 00
Fractional currency.....	585,016 61	486,521 06	2,315,530 06	2,243,027 28
Specie—coin.....	1,714,696 68	2,274,750 71	4,741,307 51	5,382,729 40
gold Treasury notes.....	1,566,240 00	1,774,100 00	10,458,180 00	12,072,560 00
Legal-tender notes.....	28,242,165 00	32,168,429 00	81,510,202 60	94,047,221 60
U. S. certificates of deposit.....	3,150,000 00	4,020,000 00	4,925,000 00	6,675,000 00
Clearing-house loan certificates.....	9,547,477 27	11,416,135 59	25,767,477 27	27,276,135 59
Totals.....	348,957,624 91	356,390,326 60	1,223,434,739 81	1,232,881,620 81
<i>Liabilities.</i>				
Capital stock.....	126,172,565 00	126,189,265 00	490,678,367 37	491,030,856 75
Circulating notes outstanding.....	78,090,059 00	78,220,298 00	341,582,601 00	342,350,844 00
Deposits of all kinds.....	148,081,974 39	150,797,514 68	530,019,988 34	539,302,322 10
Due to all banks and bankers.....	46,017,750 49	49,936,547 70	120,284,700 08	119,413,120 07
Totals.....	398,362,348 88	405,143,625 38	1,482,565,656 79	1,492,106,142 92

VII.—Statement of resources and liabilities of savings-banks organized under State laws.

Resources and liabilities.	Maine, November, 1872.	New Hamp- shire, Febru- ary, 1872.	Vermont, July, 1872.	Massachu- setts, Oc- ber, 1872.	Rhode Island, December, 1872.
RESOURCES.					
Loans on real estate.....	\$6,246,324	\$4,915,363	\$1,481,026	\$89,684,246	\$20,697,032
Loans on personal and collat- eral securities.....	5,518,315	7,464,257	1,799,812	49,541,025	11,651,530
United States bonds.....	1,268,701	2,887,390	264,097	13,769,449	1,708,700
State, municipal, and other bonds and stocks.....	6,591,877	5,090,125	88,823	8,229,048	5,513,221
Railroad stocks and bonds.....	4,940,627	3,455,779	43,400	4,602,567	1,707,959
Bank stock.....	574,461	992,362	39,833	16,972,805	2,405,214
Real estate.....	229,450	171,806	21,505	1,968,436	205,875
Other investments.....	115,443	.....	13,135	.....	27,443
Expenses.....	5,491	1,496	2,127	469,682	9,630
Due from other banks.....	.....	.....	3,232	1,729,487	153,617
Cash.....	663,644	599,963	188,879	875,816	131,155
Total.....	26,154,333	25,578,541	3,945,869	187,842,561	44,211,376
LIABILITIES.					
Deposits.....	25,174,930	24,540,693	3,744,324	184,797,314	42,614,718
Surplus fund.....	255,991	1,037,848	108,585	3,045,247	1,559,279
Undivided profits.....	723,412	.....	92,960	.....	.....
Other liabilities.....	.....	.....	.....	.....	37,379
Total.....	26,154,333	25,578,541	3,945,869	187,842,561	44,211,376

Resources and liabilities of savings-banks—Continued.

Resources and liabilities.	Connecticut, January, 1873.	New York, January, 1873.	New Jersey, January, 1873.	District Co- lumbia, July, 1873.	Aggregate.
RESOURCES.					
Loans on real estate.....	\$43,174,015	\$104,639,854	\$13,786,752	\$2,733,086	\$287,357,698
Loans on personal and collat- eral securities.....	9,495,819	17,720,173	3,358,924	841,602	107,391,457
United States bonds.....	4,771,970	50,978,625	3,964,963	962,193	80,576,088
State, municipal, and other bonds and stocks.....	6,897,298	102,574,131	8,155,280	403,684	143,543,487
Railroad stocks and bonds.....	1,378,416	557,903	10,320	96,417	16,793,388
Bank stock.....	3,375,978	.....	.....	.....	24,360,653
Real estate.....	423,342	6,469,430	372,914	487,958	10,350,716
Other investments.....	156,630	6,061,322	138,078	7,308	6,519,359
Expenses.....	30,593	.....	5,898	109,575	634,492
Due from other banks.....	740,076	12,532,497	157,593	148,972	15,465,474
Cash.....	827,258	3,796,396	678,820	474,649	8,236,580
Total.....	71,271,395	305,330,331	30,629,542	6,265,444	701,229,392
LIABILITIES.					
Capital stock.....	.....	.....	.....	74,975	74,975
Deposits.....	68,523,398	285,286,621	28,562,181	6,085,738	669,329,917
Surplus fund.....	2,586,950	.....	1,860,485	14,379	10,468,764
Undivided profits.....	.....	19,776,864	.....	79,313	20,879,425
Other liabilities.....	161,047	266,846	206,876	11,039	476,311
Total.....	71,271,395	305,330,331	30,629,542	6,265,444	701,229,392

The above statement includes all reports of savings banks in the different States of the Union which could be obtained from official sources. The statement for the District of Columbia includes the several branches of the Freedmen's Savings and Trust Company in sixteen States.

VIII.—Statement of resources and liabilities of State banks, including savings-banks having capital stock.

Resources and liabilities.	New Hampshire, February, 1872.	Rhode Island, December, 1872.	Connecticut, April, 1873.	New York City, September 12, 1873.	New York, September 12, 1873.
RESOURCES.					
Loans and discounts.....	\$72,984	\$4,155,211	\$2,571,001	\$48,178,538	\$29,216,378
Overdrafts.....			3,052	20,191	123,795
United States bonds.....	4,000	45,000	35,790		
Other bonds, stocks, mortgages, &c.....		108,376		1,686,485	1,634,348
Due from other banks.....	203	126,455	482,128	3,872,399	3,003,873
Real estate.....	1,854	43,632	92,400	1,550,463	493,578
Other investments.....				84,408	68,006
Expenses.....		3,839	5,102	271,789	228,253
Cash items.....			72,099	17,149,962	639,237
Specie.....			11,131	2,883,846	31,971
Cash — legal tenders, bank notes, &c.....	6,567	233,861	67,450	4,377,947	911,034
Total.....	85,608	4,716,374	3,340,153	80,076,028	36,350,473
LIABILITIES.					
Capital stock.....	50,000	3,149,950	1,450,000	17,285,200	9,653,690
Circulation.....	1,554	24,594	29,918	38,142	63,687
Surplus fund.....			212,768		
Undivided profits.....	27,053	232,044	118,152	6,120,322	3,133,095
Dividends unpaid.....	290	21,079	4,294		
Deposits.....	6,711	1,060,379	1,214,780	51,514,763	20,935,117
Due to other banks.....		176,909	310,241	4,564,976	1,697,526
Other liabilities.....		51,419		552,625	867,358
Total.....	85,608	4,716,374	3,340,153	80,076,028	36,350,473

Resources and liabilities of State banks, including savings-banks—Continued.

Resources and liabilities.	New Jersey, January, 1873.	Pennsylvania, November, 1872.	Michigan, January, 1873.	Wisconsin, July, 1873.	Minnesota, July, 1873.
RESOURCES.					
Loans and discounts.....	\$3,302,178	\$20,331,359	\$5,063,837	\$5,700,450	\$740,405
Overdrafts.....			14,579	75,496	
United States bonds.....	40,600	1,418,856			50
Other bonds, stocks, mortgages, &c.....	184,478	4,308,266	678,986	992,130	24,598
Due from other banks.....	918,632	1,911,373	783,811	1,434,687	71,539
Real estate.....	121,854	798,092	65,998	101,362	
Other investments.....	541	783,962		1,409	5,753
Expenses.....	15,084	282,189	70,208	1,175	8,709
Cash items.....		43,795	898,663	173,568	
Specie.....		66,393		26,798	
Cash — legal tenders, bank notes, &c.....	376,728	1,734,892		669,598	69,699
Total.....	4,960,095	31,679,177	7,576,073	9,176,673	920,753
LIABILITIES.					
Capital stock.....	1,482,750	7,187,300	1,447,444	715,000	284,500
Circulation.....	15,415			1,404	
Surplus fund.....	288,559	1,402,307	146,944	54,654	4,500
Undivided profits.....	189,407		165,275	16,688	25,632
Dividends unpaid.....	7,829				
Deposits.....	2,857,635	20,761,456	5,816,410	6,200,547	386,236
Due to other banks.....	113,410	1,973,907			1,386
Other liabilities.....	5,090	354,207		2,188,380	218,499
Total.....	4,960,095	31,679,177	7,576,073	9,176,673	920,753

* This amount includes other bonds than those of the United States, the form of report not permitting them to be distinguished.

Aggregate resources and liabilities of State banks, including savings-banks having capital stock.

Resources.	Aggregate resources.	Liabilities.	Aggregate liabilities.
Loans and discounts	\$119,332,341	Capital stock.....	\$42,705,834
Overdrafts	237,104	Circulation	174,714
United States bonds	1,544,296	Surplus fund.....	2,109,732
Other bonds, stocks, mortgages, &c.	9,617,667	Undivided profits	10,027,668
Due from other banks	12,605,100	Dividends unpaid	33,492
Real estate	3,269,233	Deposits	110,754,034
Other investments	944,079	Due to other banks	8,838,355
Expenses	886,348	Other liabilities	4,237,576
Cash items	18,977,324		
Specie	3,020,139		
Cash—legal tenders, bank notes, &c.	8,447,776		
Total	178,881,407	Total	178,881,407

IX.—Statement showing the amount and kind of United States registered bonds held by the Treasurer of the United States on the 1st day of November, 1873, to secure the redemption of the circulating notes of national banks.

Title of loan.	Authorizing act.	Rate of interest.	Amount.
Loan of 1858.....	June 14, 1858.....	5 per cent.....	\$620,000
Loan of February 8, 1861, (81s)	February 8, 1861.....	6 per cent.....	4,162,000
Loan of July and August, 1861, (81s)	July 17, and August 5, 1861.....	6 per cent.....	59,344,750
Five-twenties of 1862.....	February 25, 1862.....	6 per cent.....	1,355,200
Loan of 1863, (81s)	March 3, 1863	6 per cent.....	32,080,150
Ten-forties, 1864.....	March 3, 1864	5 per cent.....	107,225,050
Five-twenties of March 3, 1864.....	March 3, 1864	6 per cent.....	706,000
Five-twenties of June, 1864.....	June 30, 1864.....	6 per cent.....	10,446,050
Five-twenties of 1865.....	March 3, 1865	6 per cent.....	10,247,400
Consols of 1865	March 3, 1865	6 per cent.....	7,611,050
Consols of 1867	March 3, 1865	6 per cent.....	14,162,350
Consols of 1868	March 3, 1865	6 per cent.....	3,632,000
Funded loan of 1881.....	July 14, 1870, and January 20, 1871.....	5 per cent.....	127,172,100
United States bonds issued to Pacific Railway companies.....	July 1, 1862, and July 2, 1864.....	6 per cent.....	14,085,000
Total.....			392,852,100

X.—Statement of the average amount of loans, and of liabilities and reserve, of the banks in

	National banks.	Loans.	Liabilities.
			Circulation.
1	First National Bank	\$4, 628, 800	\$317, 000
2	Second National Bank	1, 521, 000	260, 000
3	Third National Bank	6, 454, 900	782, 200
4	Fourth National Bank	22, 604, 400	2, 930, 300
5	Ninth National Bank	7, 070, 900	610, 000
6	Tenth National Bank	1, 799, 300	893, 500
7	New York National Exchange	1, 264, 000	266, 800
8	Central	9, 201, 000	1, 440, 000
9	National Broadway	4, 932, 800	900, 000
10	National of Commerce	20, 672, 300	3, 140, 400
11	National Park	16, 324, 600	890, 000
12	Tradesmen's	3, 058, 000	752, 400
13	National Shoe and Leather	3, 604, 500	775, 900
14	Market	2, 876, 800	344, 400
15	Saint Nicholas	2, 272, 900	735, 900
16	Seventh Ward	1, 203, 400	169, 400
17	National of Republic	4, 931, 400	858, 800
18	Mercantile	4, 080, 000	478, 400
19	National Mechanics' Banking Association	1, 395, 700	306, 500
20	Merchants' Exchange	3, 238, 100	447, 500
21	East River	1, 074, 200	223, 500
22	New York County	1, 144, 300	180, 000
23	Metropolitan	10, 771, 200	1, 116, 800
24	Leather Manufacturers'	2, 935, 200	262, 400
25	Marine	2, 147, 700	360, 000
26	Importers and Traders'	12, 753, 000	488, 600
27	Mechanics'	5, 633, 700	528, 100
28	National Butchers and Drovers'	2, 558, 100	250, 000
29	Union	4, 821, 800	486, 600
30	National Citizens'	1, 438, 600	132, 400
31	Bowery	1, 242, 000	225, 000
32	Gallatin	3, 711, 700	483, 600
33	Hanover	3, 151, 700	294, 000
34	Irving	2, 362, 000	174, 400
35	Merchants'	8, 091, 800	857, 400
36	Phoenix	3, 870, 500	507, 600
37	Chatham	2, 182, 900	128, 300
38	Continental	2, 583, 200	584, 600
39	Bank of New York and National Banking Association	11, 737, 600	833, 800
40	American Exchange	10, 259, 800	938, 200
41	National City	4, 654, 300	
42	National Bank of State of New York	4, 960, 700	541, 200
43	Fulton	1, 857, 600	
44	Chemical	6, 701, 200	
45	Mechanics and Traders'	1, 860, 800	195, 700
	Totals for week ending September 20	237, 706, 400	27, 151, 600
	Totals for week ending November 22	211, 441, 560	27, 267, 700
STATE BANKS.			
1	Manhattan Company	6, 079, 300	9, 700
2	Bank of America	7, 697, 500	1, 200
3	Greenwich Bank	1, 041, 400	2, 700
4	Pacific Bank	2, 004, 300	
5	People's Bank	1, 592, 700	5, 600
6	Bank of North America	3, 578, 400	
7	Nassau Bank	2, 013, 100	3, 900
8	Corn Exchange Bank	2, 794, 800	5, 000
9	Oriental Bank	1, 412, 000	4, 100
10	Grocers' Bank	763, 000	
11	North River Bank	1, 055, 500	
12	Manufacturers and Merchants'	1, 030, 560	
13	German American	5, 489, 300	
14	Dry Goods	2, 250, 000	
	Totals for week ending September 20	38, 801, 800	32, 200
	Totals for week ending November 22	36, 625, 800	32, 100
	Aggregates for week ending September 20	276, 502, 200	27, 183, 800
	Aggregates for week ending November 22	248, 067, 300	27, 299, 800

* Leaving out the average reserve of the Manhattan Company, which was 27.88 per cent., and that of City for the week ending September 20, 1873, was 17.95 per cent., and for the week ending November of America 35.64 per cent., the average reserve of the State banks in New York City was 24.17 per

New York City, during the week ending September 20, 1873, as reported to the clearing-house.

Liabilities.		Ratio of re- serve.	Reserve.			
Net deposits.	Total.		Specie.	Legal-tenders.	Total.	
		<i>Per cent.</i>				
\$4,893,000	\$5,210,000	24.11	\$734,500	\$471,600	\$1,256,100	1
1,199,000	1,459,000	24.47		357,000	357,000	2
5,754,000	6,536,200	21.85	124,000	1,303,900	1,427,900	3
17,107,100	20,037,400	18.14	1,586,000	2,049,400	3,635,400	4
6,164,400	6,774,400	19.79	433,300	907,600	1,340,900	5
500,700	1,394,200	18.40	80,900	175,700	256,600	6
867,700	1,134,500	26.90	8,200	297,000	305,200	7
7,460,000	8,900,000	25.39	90,000	2,170,000	2,260,000	8
2,976,100	3,876,100	27.15	49,400	1,002,800	1,052,200	9
6,534,300	9,674,700	24.45	823,600	1,542,000	2,365,600	10
18,116,100	19,006,100	18.25	1,095,300	2,373,700	3,469,000	11
1,627,800	2,380,200	27.54	112,700	542,700	655,400	12
2,049,000	2,824,900	22.26	272,100	356,700	628,800	13
1,745,900	2,090,300	24.69	188,200	328,000	516,200	14
877,900	1,613,200	24.36	62,800	330,400	393,200	15
900,300	1,069,700	27.02	81,400	207,700	289,100	16
2,723,100	3,580,900	26.63	853,600	100,000	953,600	17
3,467,500	3,945,900	20.78	142,900	677,100	820,000	18
1,084,600	1,391,100	19.28	75,700	192,500	268,200	19
2,311,500	2,759,000	17.15	63,500	409,800	473,300	20
633,500	857,000	23.55	13,700	188,100	201,800	21
917,400	1,097,400	25.98		285,100	285,100	22
5,505,400	6,682,200	24.54	1,041,000	599,100	1,640,100	23
2,451,200	2,713,600	30.06	305,600	510,200	815,800	24
1,752,300	2,112,300	25.89	178,600	368,300	546,900	25
11,718,200	12,206,800	25.80	501,200	2,647,800	3,149,000	26
3,161,100	3,689,200	25.07	358,100	566,800	924,900	27
1,769,900	2,019,900	23.49	32,900	441,500	474,400	28
2,947,000	3,433,600	29.23	362,800	642,400	1,005,200	29
1,266,700	1,399,100	33.54	29,200	300,200	329,400	30
1,026,000	1,251,000	25.66	6,000	315,000	321,000	31
1,894,000	2,377,600	34.23	458,800	355,100	813,900	32
2,257,900	2,531,900	23.25	215,000	378,300	593,300	33
2,193,000	2,363,400	23.21	44,000	506,000	550,000	34
5,308,500	6,165,900	25.29	808,500	750,900	1,559,400	35
2,401,800	2,909,400	21.60	444,000	184,300	628,300	36
2,044,200	2,172,500	24.48	226,800	305,000	531,800	37
1,086,200	1,070,600	20.52	49,900	293,000	342,900	38
10,596,000	11,429,600	25.80	1,759,000	1,189,800	2,948,800	39
5,048,800	5,987,000	27.50	681,400	965,000	1,646,400	40
2,858,200	2,658,200	30.33	694,000	173,000	867,000	41
2,974,500	3,515,700	26.00	355,600	558,500	914,100	42
1,449,000	1,449,000	35.02	194,200	313,300	507,500	43
4,278,500	4,278,500	23.31	412,500	584,900	997,400	44
1,284,300	1,480,000	27.60	18,500	390,000	408,500	45
167,184,600	194,336,200	23.53	16,119,400	29,607,200	45,726,600	
138,625,300	165,893,000	24.17	14,759,300	25,330,600	40,089,900	
3,945,700	3,955,400	27.88	480,900	621,900	1,102,800	1
5,231,300	5,232,500	43.12	1,320,100	936,300	2,256,400	2
1,085,600	1,088,300	21.92		238,500	238,500	3
1,550,800	1,550,800	16.29	15,100	237,500	252,600	4
1,316,000	1,321,600	10.90	6,500	137,500	144,000	5
2,958,700	2,958,700	12.91	200,400	181,700	382,100	6
1,936,900	1,940,800	8.75	42,800	127,000	169,800	7
1,433,300	1,433,300	25.76	79,500	291,000	370,500	8
1,002,600	1,006,700	20.40	6,000	198,400	204,400	9
656,300	656,300	24.79	4,200	158,500	162,700	10
901,500	901,500	22.23	24,600	175,800	200,400	11
806,300	806,300	20.76	2,000	165,400	167,400	12
4,535,300	4,535,300	21.55	489,800	486,400	976,200	13
1,802,700	1,802,700	17.96	37,500	286,200	323,700	14
2,163,000	29,195,200	*23.81	2,709,400	4,242,100	6,951,500	
2,341,900	29,374,000	28.86	2,809,400	5,669,200	8,478,600	
196,47,600	223,531,400	23.57	18,828,800	33,849,300	52,678,100	
167,57,200	195,267,000	24.87	17,568,700	30,999,800	48,568,500	

the Bank of America, which was 43.12 per cent., the average reserve of the State banks in New York 22, 1873, was the average reserve of the Manhattan Company was 38.63 per cent., and that of the Bank cent.

XI.—Statement showing the aggregate number of notes issued, redeemed, and outstanding, on November 1, 1868-'73, inclusive.

	Ones.	Twos.	Fives.	Tens.	Twenties.	Fifties.	One-hundreds.	Five-hundreds.	One-thousands.
1868.									
Issued.....	8,896,576	2,978,160	23,106,728	7,915,914	2,219,322	355,181	267,350	13,486	4,746
Redeemed.....	254,754	73,176	482,132	142,359	36,355	17,256	15,583	1,759	1,846
Outstanding.....	8,641,822	2,904,984	22,624,596	7,773,555	2,182,967	337,925	251,767	11,727	2,900
1869.									
Issued.....	9,589,160	3,209,388	23,676,760	8,094,645	2,269,764	363,523	274,799	13,668	4,769
Redeemed.....	904,013	232,224	985,940	272,495	71,655	22,859	25,968	2,585	2,415
Outstanding.....	8,685,147	2,977,164	22,690,820	7,821,150	2,198,109	334,664	248,831	11,083	2,354
1870.									
Issued.....	10,729,327	3,590,157	24,636,720	8,413,244	2,370,056	378,482	284,460	13,926	4,779
Redeemed.....	2,568,703	667,733	1,737,983	484,135	129,185	47,845	43,599	3,952	3,263
Outstanding.....	8,160,624	2,922,424	22,898,737	7,929,109	2,240,871	330,637	240,861	9,974	1,516
1871.									
Issued.....	12,537,657	4,195,791	28,174,940	9,728,375	2,779,392	433,426	321,163	14,642	4,843
Redeemed.....	5,276,057	1,493,326	3,276,374	933,445	245,361	82,972	76,287	6,017	4,005
Outstanding.....	7,261,600	2,702,465	24,898,566	8,794,930	2,534,031	350,454	244,876	8,625	838
1872.									
Issued.....	14,297,360	4,782,628	31,933,348	11,253,452	3,225,688	497,199	367,797	15,621	4,933
Redeemed.....	7,919,389	2,408,389	5,960,667	1,699,702	438,852	126,180	110,989	7,867	4,315
Outstanding.....	6,377,971	2,374,239	25,972,681	9,553,750	2,786,836	371,019	256,808	7,754	618
1873.									
Issued.....	15,524,189	5,195,111	34,894,456	12,560,399	3,608,219	559,722	416,590	16,496	5,148
Redeemed.....	9,891,606	3,120,723	9,141,963	2,573,070	653,071	168,976	144,057	9,658	4,530
Outstanding.....	5,632,583	2,074,388	25,752,493	9,987,329	2,955,148	390,746	272,533	6,838	618

XII.—Statement showing the national banks that have been placed in the hands of receivers, their capital, lawful money deposited to redeem circulation, circulation issued, circulation redeemed by the Treasurer of the United States, and the outstanding circulation, November 1, 1873.

Name and location of bank.	Capital stock paid in.	Lawful money deposited to redeem circulation.	Circulation issued.	Circulation redeemed by Treasurer U. S.	Circulation outstanding.
First National Bank of Attica, N. Y.*	\$50,000	\$44,000	\$44,000	\$42,906 50	\$1,093 50
Venango National Bank of Franklin, Pa.	300,000	85,000	85,000	83,128 50	1,871 50
Merchants' Nat'l Bank of Washington, D. C.	200,000	180,300	180,000	174,904 00	5,096 00
First National Bank of Medina, N. Y.*	50,000	40,000	40,000	38,806 75	1,193 25
Tennessee National Bank of Memphis, Tenn.*	100,000	90,000	90,000	87,878 75	2,121 25
First National Bank of Selma, Ala.	100,000	85,000	85,000	82,816 75	2,183 25
First National Bank of New Orleans, La.	500,000	180,000	180,000	175,175 50	4,824 50
National Unadilla Bank, Unadilla, N. Y.	120,000	100,000	100,000	97,514 50	2,485 50
Farmers and Citizens' National Bank of Brooklyn, N. Y.	300,000	253,900	253,900	246,550 25	7,349 75
Croton National Bank of New York, N. Y.*	200,000	180,000	180,000	176,390 75	3,609 25
First National Bank of Bethel, Conn.*	60,000	26,300	26,300	25,339 50	960 50
First National Bank of Keokuk, Iowa*	100,000	90,000	90,000	88,149 00	1,851 00
First National Bank of Vicksburgh, Miss.	50,000	25,500	25,500	24,108 75	1,391 25
First National Bank of Rockford, Ill.	50,000	45,000	45,000	42,983 00	2,017 00
First National Bank of Nevada, Austin, Nev.	250,000	129,700	129,700	117,836 50	11,863 50
Ocean National Bank of New York, N. Y.	1,000,000	800,000	800,000	705,035 00	94,965 00
Union Square Nat'l Bank of New York, N. Y.	200,000	50,000	50,000	43,447 00	6,553 00
Eighth National Bank of New York, N. Y.	250,000	243,393	243,393	208,199 00	35,194 00
Fourth National Bank of Philadelphia, Pa.	200,000	179,000	179,000	156,005 00	22,995 00
Waverly National Bank, Waverly, N. Y.	106,100	71,000	71,000	57,865 00	13,135 00
First National Bank of Fort Smith, Ark.	50,000	45,000	45,000	37,005 00	7,995 00
Scandinavian National Bank of Chicago, Ill.	250,000	135,000	135,000	69,300 00	45,700 00
Wallkill National Bank of Middletown, N. Y.	175,000	118,900	118,900	75,800 00	43,100 00
Cresecent City Nat'l Bank, of New Orleans, La.	500,000	270,000	450,000	238,000 00	212,000 00
Atlantic National Bank of New York, N. Y.	300,000	66,700	100,000	47,200 00	52,800 00
First National Bank of Washington, D. C.	500,000	(†)	450,000	.....	450,000 00
National Bank of the Commonwealth, New York, N. Y.	750,000	(†)	234,000	.....	234,000 00
Merchants' National Bank of Petersburg, Va.	400,000	(†)	360,000	.....	360,000 00
First National Bank of Petersburg, Va.	200,000	(†)	179,200	.....	179,200 00
First National Bank of Mansfield, Ohio	100,000	(†)	90,000	.....	90,000 00
New Orleans Nat'l Banking Association, La.	600,000	(†)	360,000	.....	360,000 00
First National Bank of Carlisle, Pa.	50,000	(†)	45,000	.....	45,000 00
Total.....	8,061,100	3,533,393	5,464,893	3,162,345 00	2,302,548 00

*Finally closed.

† United States bonds on deposit to secure circulation, not yet sold.

XIII.—Statement showing the insolvent banks, with date of appointment of receivers, capital stock, amount of claims proved, and dividends paid.

Name and location of bank.	Appointment of receiver.	Capital stock.	Amount of claims proved.	Dividends paid.	Remarks.
First National Bank of Attica, N. Y.	Apr. 14, 1865	\$50,000	\$122,089.	<i>Per ct.</i> 58	Finally closed.
Venango National Bank of Franklin, Pa.	May 1, 1866	300,000	395,734	.....	Cash on hand \$100,347.
Merchants' National Bank of Washington, D. C.	May 8, 1866	200,000	.....	.....	* Cash on hand \$40,603.
First National Bank of Medina, N. Y.	Mar. 13, 1867	50,000	170,165	38½	Finally closed.
Tennessee National Bank of Memphis, Tenn.	Mar. 21, 1867	100,000	376,932	17½	Do.
First National Bank of Selma, Ala.	Apr. 30, 1867	100,000	288,932	35	Since last report.
First National Bank of New Orleans, La.	May 20, 1867	500,000	†1,116,631	35	Cash on hand \$263,514.
National Unadilla Bank of Unadilla, N. Y.	Aug. 29, 1867	120,000	127,266	32	Since last report.
Farmers and Citizens' National Bank of Brooklyn, N. Y.	Sept. 6, 1867	300,000	1,189,000	92	Cash on hand \$55,287.
Croton National Bank of New York, N. Y.	Oct. 1, 1867	200,000	170,752	88½	Finally closed.
First National Bank of Bethel, Conn.	Feb. 28, 1868	60,000	68,986	98	28 per cent. since last report; finally closed.
First National Bank of Keokuk, Iowa.	Mar. 3, 1868	100,000	205,256	68½	Finally closed.
National Bank of Vicksburgh, Miss.	Apr. 24, 1868	50,000	31,212	35	Since last report.
First National Bank of Rockford, Ill.	Mar. 15, 1869	50,000	63,248	25	Do.
First National Bank of Nevada, Austin, Nev.	Oct. 14, 1869	250,000	169,812	65	15 per cent. since last report. Cash on hand \$33,516.
Ocean National Bank of New York, N. Y.	Dec. 13, 1871	1,000,000	1,280,328	70	
Union Square National Bank of New York, N. Y.	Dec. 15, 1871	200,000	157,120	100	
Eighth National Bank of New York, N. Y.	Dec. 15, 1871	250,000	376,695	60	10 per cent. since last report. Cash on hand \$30,631.
Fourth National Bank of Philadelphia, Pa.	Dec. 20, 1871	200,000	645,558	100	
Waverly National Bank, Waverly, N. Y.	Apr. 23, 1872	106,100	83,351	100	
First National Bank of Fort Smith, Ark.	May 2, 1872	50,000	8,683	100	Since last report.
Scandinavian National Bank of Chicago, Ill.	Dec. 12, 1872	250,000	240,810	25	Do.
Wallkill National Bank of Middletown, N. Y.	Dec. 31, 1872	175,000	152,588	75	Do.
Crescent City National Bank of New Orleans, La.	Mar. 18, 1873	500,000	†666,751	.....	Cash on hand \$131,945.
Atlantic National Bank of New York, N. Y.	Apr. 28, 1873	300,000	521,526	55	Since last report.
First National Bank of Washington, D. C.	Sept. 19, 1873	500,000	†1,655,795	30	
National Bank of the Commonwealth, New York, N. Y.	Sept. 22, 1873	750,000	†791,036	.....	Cash on hand \$153,300.
Merchants' National Bank of Petersburg, Va.	Sept. 25, 1873	400,000	†1,002,346	.....	Cash on hand \$12,787.
First National Bank of Petersburg, Va.	Sept. 25, 1873	200,000	†178,618	.....	Cash on hand \$8,922.
First National Bank of Mansfield, Ohio	Oct. 18, 1873	100,000	†177,207	.....	Cash on hand \$8,358.
New Orleans National Banking Association, La.	Oct. 23, 1873	600,000	†642,182	.....	Cash on hand \$7,972.
First National Bank of Carlisle, Pa.	Oct. 24, 1873	50,000	†68,960	.....	Cash on hand \$1,814.
		\$8,061,100	13,145,568		

* Also, \$50,000 United States 6 per cent. bonds on deposit with the Treasurer.

† In addition to the above, the Government holds a claim of \$221,769, which is in dispute.

‡ Estimated amount of claims.

XIV.—Statement showing the national banks in voluntary liquidation that have deposited lawful money with the Treasurer of the United States to redeem their circulation, withdrawn their bonds, and voluntarily closed business under the provisions of section 42 of the act; their capital, circulation issued, circulation surrendered, circulation redeemed, by the Treasurer of the United States, and circulation outstanding on the 1st day of November, 1873.

Name and location of bank.	Capital.	Circulation issued.	Circulation surrendered.	Circulation redeemed by U. S. Treasurer.	Circulation outstanding.
First National Bank of Columbia, Mo.	\$100,000	\$90,000	\$78,010	\$11,425 00	\$565 00
First National Bank of Carondelet, Mo.	30,000	25,500	.....	24,848 75	651 25
Fourth National Bank of Indianapolis, Ind.	100,000	85,700	10,100	63,800 00	11,900 00
National Union Bank of Rochester, N. Y.	400,000	192,500	2,550	173,108 25	16,841 75
Farmers' National Bank of Richmond, Va.	100,000	85,000	8,500	63,583 25	12,916 75
Farmers' National Bank of Waukeusa, Wis.	100,000	90,000	.....	87,320 25	2,679 75
National Bank of the Metropolis, Washington, D. C.	200,000	180,000	63,100	70,700 00	46,200 00
National State Bank of Dubuque, Iowa.	150,000	127,500	14,900	97,943 75	14,656 25
Ohio National Bank of Cincinnati, Ohio.	500,000	450,000	45,100	351,240 00	53,660 00
First National Bank of New Ulm, Minn.	60,000	54,000	11,800	34,210 00	7,990 00
First National Bank of Bluffton, Ind.	50,000	45,000	3,770	37,446 25	3,783 75
National Exchange Bank of Richmond, Va.	200,000	180,000	7,880	151,205 00	20,915 00
First National Bank of Jackson, Miss.	160,000	40,500	.....	36,015 00	4,485 00
First National Bank of Skaneateles, N. Y.	150,000	135,000	6,585	118,672 20	9,742 80
Appleton National Bank of Appleton, Wis.	50,000	45,000	.....	41,783 85	3,216 15
National Bank of Whitestown, N. Y.	120,000	44,500	.....	40,513 25	3,986 75
First National Bank of Cuyahoga Falls, Ohio.	50,000	45,000	12,600	28,304 75	4,095 25
First National Bank of Cedarburgh, Wis.	100,000	90,000	18,000	64,997 00	7,003 00
Commercial National Bank of Cincinnati, Ohio.	500,000	345,950	.....	321,955 00	23,995 00
First National Bank of South Worcester, N. Y.	175,500	157,400	4,500	141,841 25	11,058 75
National Mechanics and Farmers' Bank of Albany, N. Y.	350,000	314,950	48,410	242,300 25	24,239 75
Second National Bank of Des Moines, Iowa.	50,000	42,500	2,200	36,647 00	3,653 00
First National Bank of Danville, Va.	50,000	45,000	10,000	25,500 00	9,500 00
First National Bank of Oskaloosa, Iowa.	75,000	67,500	3,755	59,127 85	4,617 15
Merchants and Mechanics' National Bank of Troy, N. Y.	300,000	184,750	13,900	159,641 20	11,208 80
National Savings Bank of Wheeling, W. Va.	100,000	90,000	22,300	59,000 00	8,700 00
First National Bank of Marion, Ohio.	125,000	109,850	4,017	96,418 35	9,414 65
National Insurance Bank of Detroit, Mich.	200,010	85,000	9,500	70,013 75	5,486 25
National Bank of Lansingburgh, N. Y.	150,000	135,000	12,000	112,891 85	10,108 15
National Bank of North America, New York, N. Y.	1,000,000	333,000	65,800	238,060 65	29,139 35
First National Bank of Hallowell, Me.	60,000	53,350	2,500	46,143 75	4,706 25
Pacific National Bank of New York, N. Y.	422,700	134,900	4,715	118,862 25	11,412 75
Grocers' National Bank of New York, N. Y.	390,000	85,250	45,810	33,576 00	5,864 00
Savannah National Bank, Savannah, Ga.	100,000	85,000	.....	78,253 25	6,744 75
First National Bank of Frostburg, Md.	50,000	45,000	4,250	36,822 75	3,927 25
First National Bank of La Salle, Ill.	50,000	45,000	11,800	27,500 00	5,700 00
National Bank of Commerce, Georgetown, D. C.	100,000	90,000	21,600	52,505 00	15,895 00
Miners' National Bank of Salt Lake City, Utah.	150,000	135,000	45,000	73,832 00	16,168 00
First National Bank of Vinton, Iowa.	50,000	42,500	885	38,523 75	3,091 25
First National Bank of Decatur, Ill.	100,000	85,250	.....	79,674 30	5,575 70
National Union Bank of Owego, N. Y.	100,000	88,250	5,400	30,006 50	52,843 50
First National Bank of Berlin, Wis.	50,000	44,000	3,923	36,785 80	3,291 20
Central National Bank of Cincinnati, Ohio.	500,000	445,000	105,130	271,615 00	68,255 00
First National Bank of Dayton, Ohio.	150,000	135,000	2,900	121,081 05	11,018 95
National Bank of Chemung, Elmira, N. Y.	100,000	90,000	.....	85,098 25	4,901 75
Merchants' National Bank of Milwaukee, Wis.	100,000	90,000	.....	75,502 50	14,497 50
First National Bank of Saint Louis, Mo.	200,000	179,990	.....	161,989 05	18,000 95
Chemung Canal National Bank of Elmira, N. Y.	100,000	90,000	3,500	80,139 00	6,361 00
First National Bank of Clarksville, Va.	50,000	27,000	.....	21,155 00	5,845 00
First National Bank of Lebanon, Ohio.	100,000	85,000	.....	77,023 75	7,976 25
National Exchange Bank of Lansingburgh, N. Y.	100,000	90,000	4,308	77,557 80	8,134 20
Muskingum National Bank of Zanesville, Ohio.	100,000	90,000	3,800	73,500 00	12,700 00
United National Bank of Winona, Minn.	50,000	45,000	875	38,375 00	5,750 00
First National Bank of Des Moines, Iowa.	100,000	90,000	700	80,553 75	8,746 25
Saratoga County National Bank of Watertown, N. Y.	150,000	135,000	8,000	114,175 05	12,824 95
State National Bank of Saint Joseph, Mo.	100,000	90,000	3,213	78,865 70	7,321 30
First National Bank of Tronton, Mich.	100,000	49,000	.....	45,023 25	3,976 75
First National Bank of Wellsburg, W. Va.	100,000	90,000	500	77,768 00	11,732 00
Clarke National Bank of Rochester, N. Y.	200,000	180,000	26,100	122,810 00	31,090 00

XIV.—Statement showing the national banks in voluntary liquidation, &c.—Continued.

Name and location of bank.	Capital.	Circulation issued.	Circulation surrendered.	Circulation redeemed by U. S. Treasurer.	Circulation outstanding.
Commercial National Bank of Oshkosh, Wis.	\$100,000	\$90,000	.....	\$77,015 00	\$12,985 00
Fort Madison National Bank, Fort Madison, Iowa.	75,000	67,500	.....	54,000 00	13,500 00
National Bank of Maysville, Ky.	300,000	270,000	.....	224,800 00	45,200 00
Fourth National Bank of Syracuse, N. Y.	105,500	91,700	.....	77,235 00	14,465 00
American National Bank of New York, N. Y.	500,000	450,000	*\$72,200	.....	377,800 00
Atlantic National Bank of Brooklyn, N. Y.	200,000	165,000	11,000	103,505 00	50,495 00
First National Bank of Rochester, N. Y.	400,000	206,100	.....	163,802 50	42,297 50
Merchants and Farmers' National Bank of Quincy, Ill.	150,000	135,000	.....	101,500 00	33,500 00
Lawrenceburgh National Bank, Lawrenceburgh, Ind.	200,000	180,000	500	125,100 00	54,400 00
First National Bank of Knoxville, Tenn.	100,000	80,910	.....	49,900 00	31,010 00
First National Bank of Goshen, Ind.	115,000	103,500	.....	61,600 00	41,900 00
Second National Bank of Zanesville, Ohio.	154,700	138,140	.....	86,000 00	52,140 00
Second National Bank of Syracuse, N. Y.	100,000	90,000	.....	51,500 00	38,500 00
Mechanics' National Bank of Syracuse, N. Y.	140,000	93,800	.....	48,000 00	45,800 00
Farmers and Mechanics' National Bank of Rochester, N. Y.	100,000	83,250	12,225	7,800 00	63,225 00
Montana National Bank of Helena, Mont.	100,000	31,500	.....	.....	31,500 00
National Bank of Cazenovia, N. Y.	150,000	116,770	900	7,400 00	108,470 00
Second National Bank of Chicago, Ill.	100,000	97,500	.....	.....	97,500 00
Manufacturers' National Bank of Chicago, Ill.	500,000	450,000	*11,250	.....	438,750 00
Beloit National Bank of Beloit, Wis.	50,000	45,000	(*)	.....	45,000 00
Merchants' National Bank of Memphis, Tenn.	250,000	225,000	.....	.....	225,000 00
Merchants' National Bank of Dubuque, Iowa.	200,000	180,000	(*)	.....	180,000 00
Union National Bank of Saint Louis, Mo.	500,000	150,300	(*)	.....	150,300 00
Pittston National Bank of Pittston, Pa.	200,000	(†)	.....	.....	.....
Berkshire National Bank of Adams, Mass.	100,000	(†)	.....	.....	.....
Kittanning National Bank of Kittanning, Pa.	200,000	(†)	.....	.....	.....
City National Bank of Savannah, Ga.	100,000	(†)	.....	.....	.....
Central National Bank of Omaha, Nebr.	100,000	(†)	.....	.....	.....
National Bank of Crawford County, Meadville, Pa.	300,000	(†)	.....	.....	.....
Kidder National Gold Bank of Boston, Mass.	300,000	120,000	120,000	.....	.....
Total.....	15,448,410	10,511,650	1,012,861	6,554,390 70	2,944,398 30

* Lawful money not yet deposited.

† No circulation.

XV.—Statement showing the national banks in liquidation for the purpose of consolidating with other banks, their capital, bonds on deposit to secure circulation, circulation issued, circulation surrendered and destroyed, and circulation outstanding November 1, 1873.

Name and location of bank.	Capital stock.	U.S. bonds on deposit.	Circulation issued.	Circulation surrendered.	Circulation outstanding.
First National Bank of Leonardsville, N. Y.	\$50,000	\$38,500	\$45,000	\$19,685	\$25,315
First National Bank of Providence, Pa.	100,000	80,000	90,000	21,750	68,250
First National Bank of Newton, Now-tonville, Mass.	150,000	79,000	130,000	58,900	71,100
First National Bank of Kingston, N. Y.	200,000	125,000	180,000	67,500	112,500
First National Bank of Downingtown, Pa.	100,000	65,000	89,500	36,000	53,500
First National Bank of Titusville, Pa.	100,000	62,200	86,750	34,900	51,850
First National Bank of New Bruns-wick, N. J.	100,000	80,000	90,000	25,700	64,300
Second National Bank of Watertown, N. Y.	100,000	84,000	90,000	14,400	75,600
First National Bank of Stenbenville, O.	150,000	150,000	135,000	.....	135,000
First National Bank of Plumer, Pa.	100,000	76,000	87,500	20,300	67,200
First National Bank of Dorchester, Mass.	150,000	96,000	132,500	48,300	84,200
First National Bank of Clyde, N. Y.	50,000	39,000	44,000	9,000	35,000
National Exchange Bank of Philadel-phia, Pa.	300,000	130,000	175,750	67,200	108,550
First National Bank of Burlington, Vt.	300,000	224,000	270,000	69,500	200,500
Carroll County National Bank of Sand-wich, N. H.	50,000	45,000	45,000	5,000	40,000
Second National Bank of Portland, Me.	100,000	90,000	51,000	.....	51,000
Jewett City National Bank, Jewett City, Conn.	60,000	45,000	48,750	8,900	39,850
Orange County National Bank of Chel-sea, Vt.	200,000	189,000	180,000	13,600	166,400
Richmond National Bank, Richmond, Ind.*	230,000	230,000	207,000	16,400	190,600
First National Bank of Adams, N. Y.	75,000	68,000	66,900	8,100	58,800
First National Bank of Havana, N. Y.	50,000	48,000	45,000	900	44,100
Merchants and Farmers' National Bank of Ithaca, N. Y.	50,000	45,000	45,000	4,000	41,000
	2,765,000	2,076,700	2,364,650	550,035	1,814,615

* New bank organized with same title.

XVI.—Names and compensation of officers and clerks in the office of the Comptroller of the Currency.

Names.	Class.	Salary.
COMPTROLLER.		
Jno. Jay Knox		\$5,000
DEPUTY COMPTROLLER.		
John S. Langworthy		2,500
CLERKS.		
J. Franklin Bates	Fourth class clerk	1,800
Edward Wolcott	do	1,800
John D. Patten, jr.	do	1,800
George W. Martin	do	1,800
John W. Magruder	do	1,800
John W. Griffin	do	1,800
Edward S. Peck	do	1,800
George H. Wood	do	1,800
William Elder	do	1,800
Charles H. Norton	do	1,800
F. A. Simkins	do	1,800
Charles A. Jewett	do	1,800
Watson W. Eldridge	do	1,800
Edward Myers	Third class clerk	1,600
Fernando C. Cake	do	1,600
William H. Milstead	do	1,600
Frank A. Miller	do	1,600
John A. Kayser	do	1,600
C. Burr Vickery	do	1,600
Charles H. Cherry	do	1,600
Theodore O. Ebaugh	do	1,600
William Sinclair	do	1,600
William B. Greene	do	1,600
William D. Swan	do	1,600
Nathaniel O. Chapman	do	1,600
William H. Glascott	do	1,600
William A. Page	Second class clerk	1,400
Charles Scott	do	1,400
William Cruikshank	do	1,400
Richard T. J. Falconer	do	1,400
Miss Francis R. Sprague	do	1,400
Alanson T. Kinney	do	1,400
Walter Taylor	do	1,400
John J. Sanborn	do	1,400
Washington K. McCoy	do	1,400
David B. Ventres	do	1,400
James C. Brown	do	1,400
E. M. Sunderland	do	1,400
John J. Patton	First class clerk	1,200
Philip T. Snowden	do	1,200
Isaac C. Miller	do	1,200
Edward W. Moore	do	1,200
Walter S. Johnston	do	1,200
Charles E. Brayton	do	1,200
John A. Hebrew	do	1,200
True S. Norris	do	1,200
Mrs. Mary S. McCormick	Female clerk	900
Mrs. Sarah F. Fitzgerald	do	900
Mrs. Etta E. Poole	do	900
Mrs. Sophy C. Harrison	do	900
Mrs. Payette C. Suead	do	900
Mrs. Marie L. Sturgus	do	900
Mrs. Maggie B. Miller	do	900
Mrs. Carrie F. B. Stevens	do	900
Mrs. Julia R. Donoho	do	900
Mrs. E. H. Reed	do	900
Mrs. H. C. Carr	do	900
Miss Celia N. French	do	900
Miss Lonisa W. Knowlton	do	900
Miss Annie W. Story	do	900
Miss Maggie L. Simpson	do	900
Miss Eliza R. Hyde	do	900
Miss Clara J. Fenno	do	900
Miss Eliza M. Barker	do	900
Miss Amelia P. Stockdale	do	900
Miss Harriet M. Black	do	900

XVI.—Names and compensation of officers and clerks, &c.—Continued.

Names.	Class.	Salary.
CLERKS—Continued.		
Miss Margaret E. Gooding.....	Female clerk.....	\$900
Miss Julia Greer.....	do.....	900
Miss Lizzie Henry.....	do.....	900
Miss Margaret L. Browne.....	do.....	900
Miss Alice M. Kennedy.....	do.....	900
Miss Nellie W. Fletcher.....	do.....	900
Miss Gertrude A. Massey.....	do.....	900
Miss Flora M. Fleming.....	do.....	900
Miss Martha M. Smith.....	do.....	900
Miss Maria Richardson.....	do.....	900
Miss Annie E. Wheat.....	do.....	900
Miss Annie E. Ober.....	do.....	900
Miss Margaret Downing.....	do.....	900
Edmund E. Schreiner.....	Messenger.....	840
Harry K. Hughes.....	do.....	840
J. Eddie DeSaules.....	do.....	840
Miss M. L. Conrad.....	do.....	840
William H. Walton.....	do.....	840
Charles B. Hinckley.....	Assistant messenger.....	720
Philo Burr.....	Watchman.....	720
William H. Romaine.....	do.....	720
Henry Sanders.....	Laborer.....	720
Charles McTaylor.....	do.....	720
Robert Le Roy Livingston.....	do.....	720
Henry Mathews.....	do.....	720
James D. Burko.....	do.....	720

XVII.—Expenses of the office of the Comptroller of the Currency for the fiscal year ended June 30, 1873.

For special dies, plates, paper, printing, &c..... \$99,459 53
 For salaries..... 112,800 00

Total..... 212,259 53

In addition to the above amount there was paid for expenses of the office for special dies, plates, paper, printing, &c., for work done in 1872, and previous years, \$82,198.31.

The contingent expenses of the office were paid out of the general appropriation for contingent expenses of the Treasury Department, and as separate accounts are not kept for the different Bureaus, the amount cannot be stated.

REPORT OF THE FIRST COMPTROLLER.

11 F

REPORT

OF THE

FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
November, 1873.

SIR: The following report, which embraces the operations of this office during the fiscal year ending June 30, 1873, is respectfully submitted.

The number of warrants examined, countersigned, entered upon blotters, and posted into ledgers was as follows, viz:

Treasury proper	2,054
Public debt	223
Quarterly salaries	1,704
Diplomatic and consular	2,189
Customs	4,777
Internal revenue	7,036
Judiciary	2,010
War civil	4
War pay	5,706
War repay	833
Navy pay	1,445
Navy repay	164
Interior civil	2,289
Interior pay	1,995
Interior repay	205
Appropriation	155
Customs, (covering)	1,392
Land, (covering)	928
Internal revenue, (covering)	2,902
Miscellaneous, (covering)	6,841
Miscellaneous repay, (covering)	1,527

The following accounts were received from the First and Fifth Auditors of the Treasury, and the Commissioner of the General Land-Office, and revised and certified, viz:

<i>Judiciary</i> , embracing the accounts of United States marshals for their fees and for the expenses of the United States courts, of the United States district attorneys, and of the commissioners and clerks of the United States courts	2,201
<i>Diplomatic and consular</i> , embracing the accounts arising from our intercourse with foreign nations, expenses of consuls for sick and disabled seamen, and of our commercial agents in foreign countries	1,868
<i>Public lands</i> , embracing the accounts of the registers and receivers of land offices, and surveyors-general and their deputies, and of lands erroneously sold	2,710
<i>Steamboats</i> , embracing accounts for the expenses of the inspection of steam-vessels, and salaries of inspectors	329
<i>Mint and its branches</i> , embracing the accounts of gold, silver, and cent coinage, of bullion, of salaries of the officers, and general expenses	124
<i>Public debt</i> , embracing the account of the Treasurer of the United States, and the accounts of Assistant Treasurers for the redemption of United States stocks and notes, and for the payment of the interest on the public debt....	713

<i>Public printing</i> , embracing accounts for printing, for paper, and for binding ..	84
<i>Territorial</i> , embracing accounts for the legislative expenses of the several Territories, and all the expenses incident to their government	373
<i>Congressional</i> , embracing accounts for salaries, for contingent expenses, and for other expenses of the United States Senate and House of Representatives ..	111
<i>Internal revenue collectors'</i> accounts of the revenue collected, the expenses of collecting the same, their own compensation, and the expenses of their offices	3,011
<i>Internal revenue assessors'</i> accounts for the expenses of levying the taxes, and for their own compensation	1,066
<i>Internal revenue stamp-agents'</i> accounts for the sale of stamps	133
<i>Internal revenue miscellaneous</i> accounts for salaries and incidental expenses of supervisors, surveyors, detectives, &c.	3,254
<i>Miscellaneous</i> , embracing accounts for the contingent expenses of all the Executive Departments at Washington, the salaries of judges, district attorneys, marshals, territorial officers, &c.	1,919
Number of letters written from this office on official business	11,505
Number of receipts given by collectors for tax-lists examined, registered, and filed	2,912
Number of requisitions examined, entered, and reported, viz :	
Diplomatic and consular	698
Collectors of internal revenue	2,688
United States marshals	289
United States depositaries	153

The above details furnish but a portion of the duties appertaining to this office. In addition thereto must be added the examination, registering, and filing of official bonds; the examination, filing, and registering of all powers of attorney for the collection of interest, and the collection of money due to public creditors from the Department; the examination and decision of applications for the re-issue of securities in place of those lost or destroyed, and a variety of miscellaneous business occurring daily, which it is impossible to enumerate.

The business of the office continues steadily to increase, as the aggregate of the items stated in the table above is 7,642 greater than in the year immediately preceding, but the work has been carried on promptly and efficiently.

I commend the persons employed in the office for their faithfulness and efficiency. Many of them merit a higher rate of compensation than they now receive, not only because of their attention to business, but because, also, of the important and responsible duties devolved upon them, which they discharge to my satisfaction.

Respectfully submitted.

R. W. TAYLER,
Comptroller.

HON. WILLIAM A. RICHARDSON,
Secretary of the Treasury.

REPORT OF THE SECOND COMPTROLLER.

REPORT OF THE SECOND COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
Second Comptroller's Office, October 31, 1873.

Sir: I have the honor to submit the following detailed statement of the business operations of this Office for the fiscal year ending June 30, 1873.

The aggregate number of accounts of disbursing officers and agents which have been received, as well as those which have been finally adjusted, is as follows:

From—	Received.	Revised.	Amount.
Second Auditor	3,742	3,779	\$63,616,040 87
Third Auditor	4,241	2,594	170,251,739 54
Fourth Auditor	585	561	23,228,978 14
Total	8,568	6,934	257,096,661 64

The above accounts have been duly entered, revised, and the balances found thereon certified to the Secretary of the Department in which the expenditure has been incurred, viz, those from the Second and Third Auditors to the Secretary of War, (excepting the accounts of Indian agents, which are certified to the Secretary of the Interior,) and those from the Fourth Auditor to the Secretary of the Navy.

Character of accounts.	Received.	Revised.	Amount.
FROM THE SECOND AUDITOR.			
Embracing accounts of disbursing officers of the War Department for collecting, organizing, and drilling volunteers.	29	33	\$2,052,517 58
Paymasters' accounts for the pay of officers and the pay and rations of soldiers of the Army.	1,113	1,164	38,809,612 57
Special and referred accounts	699	699	1,176,993 80
Accounts of Army recruiting-officers for clothing, equipments, and bounty to recruits, &c.	138	137	1,431,380 93
Ordnance, embracing the accounts of disbursing officers of the Ordnance Department, for arsenals, armories, armaments for fortifications, arming militia, &c.	177	177	2,196,089 99
Indian Department: Accounts of Indian agents, including the pay of Indian annuities, presents to Indians, expenses of holding treaties, pay of interpreters, pay of Indian agents, &c., and the settlement of personal claims for miscellaneous services of agents and others in connection with Indian affairs.	1,127	1,110	15,587,459 32
Medical and hospital accounts, including the purchase of medicines, drugs, surgical instruments, hospital stores, the claims of private physicians for services, and surgeons employed under contract.	333	333	225,703 82
Contingent expenses of the War Department, including expenses for military convicts, secret service, &c.	77	77	79,088 14
Freedmen's Bureau: Pay and bounty	13	13	1,273,074 00
Soldiers' Home	24	24	391,534 60
National Volunteer Asylum	12	12	392,581 12
Total	3,742	3,779	63,616,040 87

Character of accounts.	Received.	Revised.	Amount.
FROM THE THIRD AUDITOR.			
Quartermasters' accounts for transportation of the Army, and the transportation of all descriptions of Army supplies and ordnance, and for the settlement of personal claims for services in the Quartermasters' Department.	2,815	1,177	\$45,307,879 00
Commissaries' accounts for rations or subsistence of the Army, and for the settlement of personal claims for services in the Commissary Department.	1,131	1,136	5,936,243 78
Accounts of pension-agents for the payment of military pensions, including the entries of the monthly reports of new pensioners added to the rolls, and the statements from the Commissioner of Pensions respecting the changes arising from deaths, transfers, &c., and for pension claims presented for adjustment.	210	199	27,476,730 61
Accounts of the Engineer Department for military surveys, the construction of fortifications, for river and harbor surveys and improvements.	71	65	9,793,004 10
Signal service	1	1	134,742 05
Accounts for the relief of freedmen and refugees	13	16	603,160 00
Total	4,241	2,594	170,251,759 54
FROM THE FOURTH AUDITOR.			
Marine Corps accounts: 1st, quartermasters of the Marine Corps, embracing accounts for the expenses of officers' quarters, fuel, forage for horses, attendance on courts-martial and courts of inquiry, transportation of officers and marines, supplies of provisions, clothing, medical stores and military stores for barracks, and all incidental supplies for marines on shore; 2d, accounts of paymasters of the Marine Corps for pay of the officers and the pay and rations of the marines.	6	5	528,691 92
Paymasters of the Navy: Accounts for the pay and rations of officers and crew of the ship, supplies of provisions, of clothing, and repairs of vessels on foreign stations.	412	407	4,480,382 70
Paymasters at navy-yards: Accounts for the pay of officers on duty at navy-yards, or on leave of absence, and the pay of mechanics and laborers on the various works.	26	25	5,389,838 75
Paymasters acting as navy agents: Accounts for their advances to paymasters, purchases of timber, provisions, clothing, and naval stores.	106	96	8,785,615 83
Navy pension agents' accounts for the payment of pensions of officers and seamen, &c., of the Navy, and officers and privates of the Marine Corps.	32	21	539,780 24
Financial agent of the Navy Department	3	4	3,504,668 70
Total	585	561	23,228,978 14
Naval prize-lists	6	5	
CLAIMS REVISED DURING THE YEAR.			
Soldiers' pay and bounty	13,628	13,622	1,525,052 16
Sailors' pay and bounty	1,561	1,627	427,144 09
Prize-money	495	495	398,813 12
Quartermasters' stores under the act of July 4, 1864; property lost, or destroyed, or captured, &c., under the act of March 3, 1849; rent of buildings and land for the use of the Army, and for other miscellaneous military claims against the War Department.	4,869	4,869	2,035,246 62
Oregon and Washington Territory war claims, including Montana Indian war claims of 1867.	503	503	450,317 53
Claims of States for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting their troops in defense of the United States.	12	12	1,582,685 72
Subsistence	234	234	76,292 27
Total	21,302	21,362	6,495,551 51
Referred cases	3,172	3,172	
Settlements for the fiscal year ending June 30, 1873			6,934
Accounts on hand at the commencement of the fiscal year, July 1, 1872			1,952
Accounts on hand at the close of the fiscal year, June 30, 1873			3,585
Letters written on official business			1,078

Number of requisitions recorded during the year.

Requisitions.	War.	Navy.	Interior.
Accountable.....	1,665	1,218	855
Refunding.....	784	136	219
Settlement.....	3,880	208	1,102
Transfer.....	156	49	46
Total.....	6,485	1,611	2,222

Number of contracts, classified as follows:

Quartermaster's Department.....	723
Engineer Department.....	202
Indian Department.....	147
Ordnance.....	6
Navy Department.....	139
Adjutant-General.....	115
Leases.....	6
Commissary of Subsistence.....	269
Official bonds filed.....	183

BIENNIAL EXAMINATION OF PENSIONERS.

There is one large item of expenditure occurring in the accounts subject to the revision of this Office to which I respectfully call your special attention, with a view to suggest legislation on the subject. It is the expense of the medical and surgical examinations of invalid pensioners required by the second section of the law of March 3, 1859, (11 Stat., 439,) to be made biennially. Not less than \$200,000 are expended biennially in fees to examining-surgeons, beside many incidental charges, and the reductions of pensions from previous rates will not exceed an average of \$10,000. If the law requiring biennial examinations should be repealed, some of the invalids on the roll would undoubtedly receive more than their disability would warrant; but it is bad economy to spend nearly a quarter of a million of dollars to guard against a possible loss of \$10,000. In addition to the direct pecuniary saving which would be effected by the repeal of the law, the adjustment of the accounts of the disbursing pension-agents would thereby be facilitated, much time and labor being now spent in verifying reductions made during a period for which the accounts have been settled and subsequently called up on appeal.

The aggregate annual sum paid to pension-agents for compensation alone amounts to more than half a million of dollars, to say nothing of contingent expenditures, the keeping of accounts between the Assistant Treasurer and nearly sixty agencies, the transmission, monthly, to the Treasury, by express, of unwieldy packages, and other similar items.

Since the law of July 8, 1870, (sec. 2, 16 Stat., 194,) pensioners have all been paid directly by check, payment to attorneys being prohibited except in cases of pensioners residing in foreign countries.

It is not seen why *one* general agency at the seat of Government, near the Pension-Office, where errors could readily be corrected, and a more thorough supervision exercised, might not be as effective and convenient as the numerous agencies now existing, at less than a tenth of their present cost. A check mailed from Washington would reach most of the pensioners nearly as soon as one sent from either of the agencies. No additional expenditure would be required for separate rolls, as duplicate rolls, the property of the Government, and containing the post-office

address of every pensioner in the United States, are now at the agencies. The process of issuing duplicate checks, also, under the law of April 19, 1871, (17 Stat., 4,) to replace those lost or stolen, would be much simplified if all pensions were payable from one disbursing office, and that at the seat of Government.

Respectfully submitted.

J. M. BRODHEAD,
Comptroller.

Hon. WM. A. RICHARDSON,
Secretary of the Treasury.

REPORT OF THE COMMISSIONER OF CUSTOMS.

REPORT

OF

THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
Office of Commissioner of Customs, September 22, 1873.

SIR: I submit herewith, for your information, a statement of the work performed in this Office during the fiscal year ending 30th June, 1873.

The number of accounts on hand July 1, 1872, was.....	238
The number of accounts received from the First Auditor during the year.....	6,443
	6,681
Number of accounts adjusted during the year.....	6,283
Number of accounts adjusted, returned to the First Auditor, during the year.....	30
	6,318
Number of accounts on hand June 30, 1873.....	363

The amounts paid into the Treasury of the United States from sources the accounts of which are settled in this Office, are as follows:

On account of customs.....	\$188,089,522 70
On account of fines, penalties, and forfeitures.....	1,169,515 38
On account of steamboat inspections.....	259,092 56
On account of labor, drayage, and storage.....	475,741 37
On account of Marine-Hospital tax.....	333,003 03
The amount of fees earned by collectors.....	611,525 44
	190,938,400 48

And there was paid out of the Treasury—

On account of expenses of collecting the revenue from customs.....	\$7,079,743 42
On account of refunding excess of deposits.....	3,705,067 97
On account of debentures.....	1,176,055 18
On account of public buildings.....	3,748,780 28
On account of construction and maintenance of lights.....	2,910,857 64
On account of construction and maintenance of revenue-cutters.....	1,133,901 37
On account of distributive shares of fines, penalties, and forfeitures..	626,156 74
On account of marine-hospital service.....	398,778 69
On account of life-saving stations.....	212,383 08
On account of miscellaneous accounts.....	117,468 80
	21,109,193 17

The number of estimates received.....	2,669
The number of requisitions issued.....	2,572
The amount involved in said requisitions.....	\$12,785,721 15
The number of letters received.....	9,305
The number of letters written.....	10,368
The number of letters recorded.....	9,946
The number of returns received and examined.....	5,983

The number of oaths examined and registered	4,786
The number of appointments registered	3,629
The average number of clerks employed	26
The amount involved in this statement	\$224,833,314 80

The statement of transactions under the bonded-warehouse regulations for the year will be prepared and transmitted as soon as all the necessary returns shall have been received.

Very respectfully,

W. T. HAINES,
Commissioner of Customs.

Hon. W. A. RICHARDSON,
Secretary of the Treasury.

REPORT OF THE FIRST AUDITOR.

REPORT OF THE FIRST AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
First Auditor's Office, September 18, 1873.

SIR: In obedience to your request of the 7th ultimo, I have the honor to submit the following statement of the business transactions of this Office for the fiscal year ending June 30, 1873 :

Accounts adjusted.	Number of accounts.	Amounts.
RECEIPTS.		
Collectors of customs.....	1, 407	\$222, 430, 552 13
Collectors under steamboat act.....	799	246, 419 27
Mints and assay-offices.....	111	59, 321 905 91
Fines, penalties, and forfeitures.....	673	1, 052, 094 80
Wages of seamen forfeited.....	8	980 84
Marine-hospital money collected.....	1, 426	354, 518 49
Official emoluments of collectors, naval officers, and surveyors received.....	1, 043	976, 136 81
Monies received from captured and abandoned property.....	9	54, 622 88
Treasurer of the United States for monies received.....	5	918, 382, 516 25
Records of sales of public property.....	2	46, 500 00
Monies received on account of deceased passengers.....	38	3, 010 00
Miscellaneous receipts.....	1	112 80
	5, 522	1, 202, 869 370 18
DISBURSEMENTS.		
Expenses of collecting the revenue from customs.....	1, 297	6, 586, 438 01
Official emoluments of collectors, naval officers, and surveyors.....	1, 096	1, 613, 637 90
Excess of deposits for unascertained duties.....	135	2, 587, 593 51
Debitures, drawbacks, bounties, and allowances.....	96	993, 822 48
Light-house establishment.....	335	643, 641 20
Marine hospital service.....	765	381, 369 12
Revenue-cutter disbursements.....	468	817, 498 92
Additional compensation to collectors, naval officers, and surveyors.....	2	320 21
Distribution of fines, penalties, and forfeitures.....	247	212, 829 73
Accounts for duties illegally exacted, fines remitted, judgments satisfied, and net proceeds of unclaimed merchandise paid.....	1, 434	1, 143, 318 50
Judiciary expenses, embracing accounts of United States marshals, district attorneys, commissioners, and clerks, rent of court-houses, support of prisoners, &c.....	2, 439	4, 389, 203 75
Mints and assay-offices.....	111	57, 301, 401 56
Territorial accounts, embracing salaries of officers and legislative expenses.....	75	146, 538 89
Salaries of the civil list paid directly from the Treasury.....	1, 207	594, 809 15
Disbursements on account of captured and abandoned property.....	9	38, 270 07
Defense of suits in relation to captured and abandoned property.....	41	47, 420 17
Treasurer of the United States for general expenditures.....	5	938, 009, 191 78
Salaries and mileage of members of the Senate and House of Representatives.....	4	449, 520 80
Salaries of officers of the Senate.....	4	122, 288 65
Contingent expenses of the Senate.....	38	381, 897 95
Salaries of officers of the House of Representatives.....	9	248, 407 80
Contingent expenses of the House of Representatives.....	40	218, 355 44
Survey of the coast of the United States.....	22	601, 101 32
Redemption of the public debt, including principal, premium, and interest.....	117	86, 277, 496 94
Payment of interest on the public debt.....	262	109, 829, 556 71
Certificates of deposit in currency redeemed.....	4	23, 645, 000 00
Re-embursement of the Treasurer of the United States for United States demand notes, legal-tender notes, fractional currency, and gold certificates destroyed by burning.....	44	141, 300, 678 33
Construction of the State, War, and Navy Department.....	4	1, 514, 290 57
Construction of court-houses and post-offices.....	78	2, 991, 778 96
Construction of custom-houses.....	164	1, 805, 295 38

Accounts adjusted.	Number of accounts.	Amounts.
DISBURSEMENTS—Continued.		
Construction of marine hospitals	86	\$86,212 34
Construction and repair of light-houses	330	1,969,941 70
Construction of heating-apparatus for public buildings	6	65,635 11
Fuel, lights, and water for public buildings	38	170,900 41
Repairs and preservation of public buildings	108	274,822 54
Furniture and repairs of same	15	146,655 57
Government Hospital for the Insane	9	159,608 10
Providence Hospital, for care, support, and medical treatment of transient paupers	12	12,000 00
Maryland Institution for the Blind	4	1,703 17
National Association for Colored Women	2	5,935 20
Humane Society of Massachusetts	4	8,412 20
Columbia Hospital for Women and Lying-in Asylum, and other charities	4	43,958 92
Public printing and binding	75	1,754,218 40
Supervising and local inspectors of steam-vessels, for traveling and incidental expenses	332	44,938 46
Salaries of same	3	122,376 82
Disbursing clerks, for salaries of the several Departments of the Government at Washington	275	5,003,845 77
Contingent expenses of said Departments	339	1,149,018 20
Salaries of United States assistant treasurers, United States depositaries, and the employes in their respective offices	54	319,059 12
Expenses of national loan	30	1,799,123 36
Commissioner of Public Buildings and Grounds	42	405,428 66
Washington aqueduct	10	128,480 92
Expenses of Department of Agriculture	54	213,498 63
Warehouse and bond accounts	748	
Preserving life and property from shipwreck	54	225,178 32
Payments to District of Columbia for improvements around buildings and reservations belonging to the United States	5	2,607,565 56
New jail, District of Columbia	3	50,784 57
Expenses of board of health	1	39,300 00
Geological survey of Territories and mining statistics	13	103,028 07
Bringing the electoral vote from the several States and Territories	2	18,103 25
Extension of Government grounds	3	681,878 65
Building and ground for reform-school	1	30,000 00
United States Capitol extension	6	67,777 69
Heating Hall of House of Representatives	1	12,724 95
Construction of pneumatic tube	2	10,350 00
Salaries of custodians and janitors of public buildings	5	54,806 58
Expenses, &c., for detection of persons engaged in counterfeiting the coin and currency of the United States	6	137,093 79
Contingent expenses Independent Treasury	35	30,477 49
Outstanding liabilities paid	94	26,499 84
Judgments of the Court of Claims paid	173	2,493,112 02
Purchase of rebel records	5	79,957 50
Salaries of civil-service commission	2	1,208 96
Miscellaneous accounts	911	10,683,963 10
Total	14,474	1,416,193,007 42
Reports and certificates recorded		12,433
Letters written		2,339
Letters recorded		2,339
Acknowledgments of accounts written		10,571
Powers of attorney for collecting interest on the public debt registered and filed		5,138
Requisitions answered		695
Judiciary emolument accounts registered		474
Total		33,989

It may be proper to state, so as to prevent misconception, that this report does not exhibit the amounts of receipts from the sources named, or expenditures on account of the subjects specified, actually accruing within the fiscal year, but simply these amounts as shown by the accounts examined and adjusted during the year.

The business of the Office has been kept up, as far as practicable, with the means within its control, and is now in a satisfactory condition. Embarrassment and delays, however, have arisen from tardiness in filling vacancies which have occurred under the present system of making appointments.

In this connection it is respectfully suggested, with the view to avoid such hinderances in the future, that whenever examinations are hereafter made by the board of civil-service examiners for original appointments, the number examined may be increased, so as to have a reserve force from which vacancies can be filled during the intervals of the examinations.

I take pleasure in commending the clerks and other employes now in the Office generally for the fidelity and alacrity with which they have discharged their assigned duties.

Very respectfully,

D. W. MAHON,
Auditor.

Hon. WM. A. RICHARDSON,
Secretary of the Treasury.

REPORT OF THE SECOND AUDITOR.

REPORT OF THE SECOND AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Second Auditor's Office, November 1, 1873.

SIR: I have the honor to transmit herewith the annual report of this Office for the fiscal year ending June 30, 1873, showing in detail the condition of business in each division at the commencement of the year, its progress during the year, and its condition at the end thereof.

BOOK-KEEPER'S DIVISION.

The following statement exhibits the amount and nature of the work performed by this division during the year:

Requisitions registered, journalized, and posted.

On what account drawn.	No.	Amount.
DEBIT REQUISITIONS.		
Payments on account of the Pay Department	263	\$13,847, 435 73
Payments on account of the Ordnance Department	223	2,277, 706 65
Payments on account of the Medical Department	230	440, 179 00
Payments on account of the Quartermaster's Department	3	41, 964 33
Payments from appropriations under control of the Adjutant General's Department	64	194, 137 16
Payments from appropriations under control of the Secretary of War	81	347, 423 56
Payments from the appropriation under control of the General of the Army	2	5, 000 00
Payments to the National Home for Disabled Volunteer Soldiers	12	402, 581 12
Payments to the Soldiers' Home	25	423, 462 56
Payments to the Treasurer United States on account of Internal Revenue fund	5	113, 736 21
Payments under special acts of relief by Congress	21	26, 562 86
Payments on account of the Indian Department	1, 364	7, 920, 652 77
Total payments	2, 293	26, 040, 841 95
TRANSFER.		
Requisitions issued for the purpose of adjusting appropriations: Transferring amounts from appropriations found to be chargeable to such as are entitled to credit on the books of the Second Auditor's Office	18	28, 256, 538 06
Transferring amounts as above to the books of the Third Auditor's Office	77	483, 874 63
Transferring amounts as above to the books of the First Auditor's Office	2	453 33
Transferring amounts as above to the books of the Register's Office	31	11, 499 64
Total transfer	128	28, 752, 275 66
Aggregate debits	2, 421	54, 793, 117 61
CREDIT REQUISITIONS.		
<i>Deposit.</i>		
In favor of Pay Department	196	1, 368, 787 04
In favor of Ordnance Department		22, 810 98
In favor of Medical Department		6, 568 09
In favor of Adjutant-General's Department		6, 323 11
In favor of Quartermaster's Department		299 45
To the credit of appropriations under control of the Secretary of War	22	27, 916 92
To the credit of the appropriation under control of the General of the Army		186 11
In favor of Indian Department		127, 813 27
Total deposit	218	1, 560, 704 97

REPORT ON THE FINANCES.

Requisitions registered, journalized, and posted—Continued.

On what account drawn.	No.	Amount.
<i>Counter.</i>		
Requisitions issued for the purpose of adjusting appropriations:		
Transferring amounts to appropriations entitled to credit from appropriations found to be chargeable on the books of the Second Auditor's Office	18	\$28,256,538 06
Transferring amounts as above from appropriations on the books of the Third Auditor's Office to the books of the Second Auditor's Office	22	4,763 99
Total counter	40	28,261,302 05
Aggregate credits	258	29,822,007 02
Aggregate debits and credits	2,679	84,615,124 63
Deducting the credits from the debits shows the net amount drawn out to be		24,971,110 59
APPROPRIATION WARRANTS.		
<i>Credits.</i>		
In favor of appropriations of Pay Department	9	24,191,515 52
In favor of appropriations of Ordnance Department		2,269,781 96
In favor of appropriations of Medical Department		663,000 00
In favor of appropriations of Adjutant-General's Department		125,580 00
In favor of appropriations under control of Secretary of War		567,200 00
In favor of appropriation under control of the General of the Army	49	5,000 00
In favor of the appropriations of the Indian Department	5	5,742,671 65
Under special acts of relief by Congress		27,641 48
Total credits	63	33,592,390 61
<i>Debits.</i>		
Surplus fund warrants	2	1,175,583 94
Total debits	2	1,175,583 94
Aggregate debits and credits	65	34,767,974 55
Excess of credits over debits		32,416,806 67

CONDENSED BALANCE-SHEET OF APPROPRIATIONS

	War Department.	Indian Department.
<i>Credit.</i>		
Balance to credit of all appropriations on the books of this office June 30, 1872	\$26,500,606 16	\$9,924,765 05
Amount credited by appropriation warrants during fiscal year ending June 30, 1873	27,844,698 61	5,747,692 00
Amount credited by deposit and transfer requisitions during same period	29,550,605 45	271,401 57
Amount credited through Third Auditor's Office to appropriations used in common by both offices	989,559 80	
Total	84,885,470 02	15,943,858 62
<i>Debit.</i>		
Amount debited to appropriations by Surplus Fund warrants during fiscal year ending June 30, 1873	1,001,315 54	174,268 40
Amount drawn from appropriations by requisitions during same period	46,562,822 82	8,230,294 79
Amount drawn through Third Auditor's Office from appropriations used in common by both offices during same period	1,428,154 80	
Balance remaining to the credit of all appropriations on books of this office June 30, 1873	35,893,176 86	7,539,295 43
Total	84,885,470 02	15,943,858 62

SETTLEMENTS MADE.

The following settlements incidental to the work of this division were made during the year:

On what account.	No.	Amount.
Transfer settlements for the adjustment of appropriations.....	5	\$68,887,427 66
Miscellaneous settlements.....	5	24,247 44
Total.....	10	68,911,675 10

SETTLEMENTS ENTERED.

Paymasters'.....	260
Recruiting.....	145
Ordnance.....	34
Medical.....	6
Contingencies of the Army, and of the Adjutant-General's Department.....	15
Soldiers' Home.....	22
National Home for Disabled Volunteer Soldiers.....	12
Charges and credits to officers for overpayments, refundments, &c.....	530
Charges to disbursing officers for canceled checks.....	49
Arrears of pay.....	12
Proceeds of Government property.....	89
Special acts of relief by Congress.....	20
Transfers to the credit of disbursing officers on books of the First and Third Auditors' Offices.....	54
Transfer settlements for adjustment of appropriations on books of Second Auditor's Office.....	
Indian.....	146
Miscellaneous.....	42
Claims, war.....	336
Claims, Indian.....	901
Total.....	2,679

Twenty-five transcripts of accounts were prepared for suit; 872 certificates as to the indebtedness or non-indebtedness of officers having claims against the United States were given to the Second and Third Auditors' officers; and 823 letters were written during the year.

PAYMASTERS' DIVISION.

The number of accounts examined and settlements made in this division was 2,021, as follows:

Paymasters' accounts audited and reported to the Second Comptroller.....	1,033
Old settlements of paymasters' accounts revised.....	201
Charges raised against officers on account of overpayments.....	242
Charges raised against officers on account of double payments.....	150
Credits to officers for overpayments refunded.....	128
Credits to officers for double payments refunded.....	28
Lost checks paid under act of February 2, 1872.....	31
Transfers to books of Treasurer's office on account of "outstanding liabilities," (act May 2, 1866).....	23
Paymasters' accounts balanced and closed.....	43
Paymasters' accounts finally adjusted on which balances remain due the United States.....	35
Transfers to books of Third Auditor.....	17
Miscellaneous.....	90
Total.....	2,021

The amounts involved in the above are as follows :

Paymasters' accounts.....\$27, 116, 621 39

Amount of fines by sentence of courts-martial, forfeitures by desertion, arrears of pay, and bounties disallowed, found to have accrued to the benefit of the National Home for Disabled Volunteer Soldiers under existing laws, and paid to the president of said home by requisition on the Treasury, as follows :

1872.
August 2.....\$2, 013 69
September 3.....30, 762 69
October 3.....14, 964 73
November 1.....53, 521 04
December 3.....36, 545 31

1873.
January 3.....33, 097 24
February 4.....38, 639 50
March 6.....66, 482 44
April 3.....36, 942 42
May 3.....24, 929 94
June 3.....26, 756 29
June 30.....34, 896 28

399, 551 57

Amount of fines, forfeitures, &c., for the support of the Soldiers' Home, found to be due in the examination of paymasters' accounts, and paid to said Soldiers' Home in accordance with the act of Congress of March 3, 1859, as follows :

1872.
August 2.....\$18, 095 05
September 3.....32, 335 16
October 3.....30, 156 73
November 1.....17, 337 26
December 3.....31, 113 12

1873.
January 3.....28, 625 83
February 4.....21, 779 30
March 6.....15, 775 73
April 3.....26, 726 33
May 3.....39, 843 17
June 3.....29, 621 71
June 30.....22, 477 73

313, 887 12

Amount credited to the Treasurer of the United States on account of tax on salaries.....102, 912 97

Amount transferred from the appropriation for "pay of the Army" to that for "ordnance, ordnance stores and supplies," on account of deductions from the pay of officers and soldiers for ordnance and ordnance stores, in accordance with paragraph 1380, revised Army Regulations of 1863.....17, 147 53

Amount transferred from the appropriation for "Pay of the Army" to that of the Subsistence Department on the books of the Third Auditor's Office, on account of deductions from the pay of soldiers for tobacco, pursuant to General Orders No. 63, War Department, Adjutant-General's Office, June 11, 1867.....191, 497 76

Amount transferred to the books of the Third Auditor's Office, on account of stoppages against officers for subsistence stores, quartermaster's stores, transportation, &c.....1, 343 96

Amount charged to officers on account of overpayments.....19, 158 24

Amount charged to officers on account of double payments.....38, 093 28

Amount credited to officers on account of overpayments refunded.....3, 907 15

Amount credited to officers on account of double payments refunded.....4, 318 17

Amount deposited by paymasters to close their accounts, being balances due United States on final settlement.....15, 905 75

Amount of balances found due paymasters and paid them to close accounts.....2, 922 33

Amount paid to civilians under the "reconstruction acts".....269 56

Amount of "lost checks" paid in accordance with the act of February 2, 1872	\$4,516 80
Amount transferred to the books of the Treasurer's Office, on account of "outstanding liabilities," (act May 2, 1866)	1,811 23
Miscellaneous credits	11,744 82
Total	<u>28,245.609 63</u>

Accounts of paymasters on hand June 30, 1872	1,111
Draft rendezvous accounts on hand June 30, 1872	16
Accounts of paymasters received during the year	556
Total	<u>1,683</u>

Accounts of paymasters audited and reported to the Second Comptroller during the year	<u>1,033</u>
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Accounts of paymasters on hand unexamined June 30, 1873	634
Draft rendezvous accounts under examination June 30, 1873	16
Total number of accounts on hand June 30, 1873	<u>650</u>

Since the last report the accounts of forty-three paymasters have been closed and certificates of non-indebtedness issued. The accounts of thirty-five paymasters have been finally revised on which there is due the United States \$76,541, and the accounts of twelve paymasters have been prepared for suit, the balances due the United States aggregating \$541,447.87.

Number of letters written, 36,889.

MISCELLANEOUS DIVISION.

The following statement shows the number of money accounts on hand in this division at the commencement of the fiscal year, the number received and settled during the year, and the number remaining unsettled at the close of the year, together with the expenditure embraced in the settlements.

Number of accounts on hand June 30, 1872	1,828
Number of accounts received during the year	2,197
Total	4,025
Number of accounts settled during the year	2,567
Number remaining unsettled June 30, 1873	1,458

The amounts involved in the above settlements are as follows:

Ordinance, medical, and miscellaneous:

Ordinance Department	\$1,378,992 01
Medical Department	175,622 48
Expended by disbursing officers, out of Quartermaster's fund, not chargeable to said fund, but to certain appropriations on the books of this Office	32,320 95
Purchase of property of the Green Bay and Mississippi Canal Company	145,000 00
Expenses of arbitration between the United States and the Green Bay and Mississippi Canal Company	13,512 32
Bronze equestrian statue of Lieut. Gen. Winfield Scott	19,750 00
Expenses of military convicts	56,003 84
Contingencies of the Army	32,688 22
Proceeds of sale of real and personal property of J. Ledyard Hodge	11,041 36

Medical and surgical history and statistics	\$8,195 57	
Freedmen's Hospital and Asylum	43,165 75	
Medical Museum and Library	7,360 66	
Trusses for disabled soldiers	6,939 78	
Contingencies of the Adjutant-General's Department	4,668 09	
Expenses of the Commanding General's Office	2,237 82	
Expenses of recruiting	1,017 95	
Appliances for disabled soldiers	938 50	
Pay of the Army	932 50	
Providing for the comfort of sick and discharged soldiers	947 75	
Medals of honor	15 00	
Collecting, drilling, and organizing volunteers	3 23	
Relief of Joseph Harmon, act April 28, 1870	359 58	
Relief of heirs of Capt. B. R. Perkins, act May 29, 1872	1,738 00	
Relief of Mary M. Clark, act June 8, 1872	1,202 00	
Relief of legal representatives of the late George T. Wiggins, act June 8, 1872	1,000 00	
Relief of Andrew J. Jamison, act June 8, 1872	190 00	
Relief of heirs of Lieut. Col. H. M. Woodyard, act June 10, 1872	1,099 07	
Relief of Samuel Hitchcock, act December 20, 1872	861 56	
Relief of Capt. Lyman J. Hissong, act January 23, 1873	375 50	
Act authorizing the Secretary of the Treasury to settle and pay the accounts of Col. J. F. Jaques, act February 12, 1873	6,719 00	
Relief of R. H. Pratt, act February 17, 1873	200 00	
Relief of Charles Trichler, act February 19, 1873	300 00	
Relief of Henry E. Janes, act February 27, 1873	296 00	
Relief of Ethlan A. Sawyer, act March 3, 1873	5,000 00	
Relief of Thomas E. Tutt & Co., act March 3, 1873	2,795 78	
Relief of William Bayne, trustee, act March 3, 1873	2,550 00	
Relief of Dr. W. J. C. Duhamel, act March 3, 1873	600 00	
Relief of Aaron B. Fryrear, act March 3, 1873	500 00	
Relief of Peter J. Burchell, act March 3, 1873	318 05	
Relief of B. H. Randall, act March 3, 1873	300 00	
Relief of Julia P. Lynde, act March 3, 1873	274 40	
Relief of Eli H. Janett, act March 3, 1873	150 29	
		\$1,968,183 01
Regular recruiting:		
Expenses of recruiting	231,002 73	
Bounty to volunteers and regulars	25 00	
Contingent expenses of the Adjutant-General's Department	1 50	
Pay of the Army	210 93	
Subsistence of officers	171 00	
Medical and hospital department	124 25	
Pay in lieu of clothing for officers' servants	9 42	
		231,544 83
Volunteer recruiting:		
Collecting, drilling, and organizing volunteers	142,197 38	
Bounty to volunteers and regulars	2,488 08	
Draft and substitute fund	28,574 65	
Pay of the Army	130 90	
Subsistence of officers	112 20	
Medical and hospital department	6 90	
Pay in lieu of clothing for officers' servants	5 50	
		173,515 61
Local bounty:		
Pay of two and three-year volunteers		1,423 45
Freedmen's Bureau accounts:		
Number received during the year	146	
Number settled during the year	64	
Number on hand June 30, 1873	82	
Amount involved in settlement of Freedmen's Bureau accounts		8,541,725 08
Total		10,916,391 98

Six hundred paymasters' accounts were examined for the requisite data as to double payments to officers, and two hundred and nine double payments were discovered and reported to the paymasters' division, in which charges are raised against officers on this account. Several of the clerks ordinarily engaged on this work are now auditing the accounts of General Oliver O. Howard, late Commissioner of the Freedmen's Bureau.

Number of letters written, 1,838.

INDIAN DIVISION.

General report of the Indian division for the fiscal year ending June 30, 1873:

Money accounts of agents on hand June 30, 1872	780
Property accounts of agents on hand June 30, 1872	729
Claims on hand June 30, 1872	60
Money accounts of agents received during the year	825
Property accounts received during the year	544
Claims received during the year	925

Total	<u>3,863</u>
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Money accounts of agents audited during the year	887
Property accounts examined during the year	400
Claims settled during the year	984

Total	<u>2,271</u>
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Money accounts of agents on hand June 30, 1873	718
Property accounts of agents on hand June 30, 1873	873
Claims on hand June 30, 1873	1

Total number of accounts, &c., on hand June 30, 1873	<u>1,592</u>
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Amount involved in money accounts audited	\$3,598,438 87
Amount involved in claims settled	4,730,749 34

Total	<u>8,329,188 21</u>
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The copying incident to the business of this division, including a report to Congress of the receipts and expenditures of the Indian Department during the fiscal year, extended to 1,630 pages of folio-post and 463 pages of foolscap.

Number of letters written, 1,665.

PAY AND BOUNTY DIVISION.

The following tabular statements exhibit in detail the operation of the two branches of this division during the year, together with the condition of the business both at the commencement and close of the year.

EXAMINING BRANCH.

The work performed by the examining branch of this division is exemplified by the five following tables:

Claims in cases of white soldiers.

Date.	Additional bounty, act July 28, 1866, and amendments.										Arrears of pay and original bounty.													
	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.		
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence insufficient.	Number rejected.			Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence insufficient.	Number rejected.				
1872.																								
July	563	93	315	81	74	366	100	208	58	929	1,252	359	21	140	11	187	1,056	142	848	66	1,415	1,397		
August	826	346	291	99	90	752	207	516	29	1,578	2,531	396	23	190	32	151	1,618	229	1,257	132	2,014	2,826		
September	513	61	345	46	61	665	202	404	59	1,178	1,759	692	137	372	46	137	1,408	173	1,126	109	2,100	2,149		
October	295	40	186	8	81	951	316	570	65	1,246	1,990	614	37	456	8	113	1,189	195	904	90	1,803	2,163		
November	380	55	172	100	53	699	216	401	82	1,079	1,722	784	20	526	141	97	1,201	173	891	137	1,985	2,810		
December	487	31	291	121	44	920	240	548	132	1,407	2,246	495	28	263	112	98	1,427	209	1,106	112	1,922	2,589		
1873.																								
January	700	46	317	139	198	1,422	293	1,009	120	2,122	3,251	843	15	427	134	267	2,150	129	1,759	262	2,993	4,006		
February	700	21	377	166	138	1,081	275	707	99	1,781	2,989	1,235	18	869	172	176	1,397	158	1,175	64	2,632	3,701		
March	686	16	382	161	127	1,321	296	905	120	2,007	2,895	644	26	327	147	144	2,176	224	1,810	142	2,820	4,123		
April	588	16	320	208	44	1,048	216	675	157	1,636	2,723	717	12	382	188	135	2,549	256	2,113	180	3,266	4,551		
May	221	5	116	67	33	1,300	175	899	226	1,521	2,617	546	26	359	24	137	1,906	230	1,572	104	2,452	3,787		
June	410	51	211	95	53	1,576	231	1,208	137	1,986	3,504	759	111	398	139	111	2,055	302	1,647	106	2,814	3,903		
Total	6,396	781	3,323	1,291	974	12,101	2,767	8,050	1,284	18,470	29,479	8,084	468	4,709	1,154	1,753	20,132	2,420	16,208	1,504	28,216	37,465		

Bounty claims under the act of April 22, 1872.

Date.	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence incomplete.	Number rejected.		
1872.											
July	3,966	517	3,054	252	143	3,906	607	3,006	293	7,872	4,095
August	493	11	297	77	108	4,818	1,359	2,039	420	5,311	2,789
September	493	79	300	50	64	3,503	1,149	2,063	291	3,996	2,883
October	46	1	6		39	2,871	840	1,982	49	2,917	3,402
November	423	50	186	143	44	1,475	402	622	451	1,898	3,437
December	151	13	55	48	35	1,484	417	826	241	1,635	2,954
1873.											
January	230	20	78	91	41	1,120	240	630	250	1,350	2,132
February	236	25	135	40	36	1,209	274	737	198	1,445	2,101
March	148	24	55	34	35	1,045	246	613	186	1,193	1,825
April	120	13	56	27	24	653	162	363	128	773	1,186
May	55	8	25	11	11	732	194	406	132	787	1,028
June	98	9	52	24	13	445	100	257	88	543	775
Total	6,459	770	4,299	797	593	23,261	5,990	14,544	2,727	29,720	37,607

Claims in cases of colored soldiers, including both arrears of pay and bounties.

Date.	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence incomplete.	Number rejected.		
1872.											
July	93	4	84	5		949	124	749	76	1,042	1,075
August	270	1	105	164		1,043	144	836	63	1,313	1,386
September	43		35	8		833	121	647	65	876	883
October	82	3	66	13		745	103	608	34	827	836
November	45		41	4		736	59	654	23	781	836
December	102	2	90	10		724	65	649	10	826	660
1873.											
January	148	1	121	24	2	848	79	724	45	996	1,099
February	94		78	16		738	36	677	25	832	871
March	94		85	9		875	93	703	79	969	995
April	126	1	120	5		947	117	774	56	1,073	1,840
May	59		46	13		841	131	637	73	900	2,010
June	34	4	28	2		656	74	494	88	690	3,013
Total	1,190	16	899	273	2	9,935	1,146	8,152	637	11,125	15,504

Bounty claims in cases of colored soldiers, under the act of March 3, 1873.

Date.	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence incomplete.	Number rejected.		
1873.											
April.....	195	7	94	94	.....	268	14	150	104	463	.....
May.....	118	1	68	49	.....	630	28	390	212	748	.....
June.....	150	2	129	26	.....	1,078	152	689	237	1,228	.....
Total.....	463	10	284	169	.....	1,976	194	1,229	553	2,439	.....

SUMMARY.

1872.											
July.....	4,981	635	3,593	349	404	6,277	973	4,811	493	11,258	7,819
August.....	1,985	381	883	372	349	8,231	1,939	5,648	644	10,216	14,992
September.....	1,741	277	1,052	150	262	6,409	1,645	4,240	524	8,150	10,674
October.....	1,037	81	714	29	213	5,756	1,454	4,064	238	6,793	8,391
November.....	1,632	125	925	388	194	4,111	850	2,568	693	5,743	8,805
December.....	1,235	68	699	291	177	4,555	931	3,129	495	5,790	8,449
1873.											
January.....	1,921	82	943	388	508	5,540	741	4,122	677	7,461	10,488
February.....	2,265	64	1,459	394	348	4,425	743	3,296	386	6,690	9,662
March.....	1,572	66	849	351	306	5,417	859	4,031	527	6,989	9,838
April.....	1,746	49	972	522	203	5,465	765	4,075	625	7,211	10,300
May.....	999	40	614	164	181	5,409	758	3,904	747	6,408	9,442
June.....	1,451	177	811	286	177	5,810	859	4,295	656	7,261	11,195
Total.....	22,565	2,045	13,514	3,684	3,322	67,405	12,517	48,183	6,705	89,970	120,055

SETTLING BRANCH.

The work performed by the settling branch during the year is shown by the annexed tables:

Claims in cases of white soldiers.

Date.	Additional bounty, act of July 28, 1866.					Arrears of pay, &c., act of July 22, 1861.				
	Number of claims.				Amount involved.	Number of claims.				Amount involved.
	Received.	Allowed.	Rejected.	Whole number disposed of.		Received.	Allowed.	Rejected.	Whole number disposed of.	
1872.										
July.....	425	125	28	153	\$14,100 00	746	223	40	263	\$33,518 10
August.....	346	106	150	256	8,283 00	744	126	225	351	16,297 86
September.....	331	167	65	232	17,450 00	607	178	50	228	29,012 65
October.....	243	164	2	168	19,676 93	572	217	1	218	29,413 33
November.....	239	187	210	397	18,900 00	445	145	75	220	30,468 87
December.....	281	165	100	265	17,150 00	549	192	75	267	37,268 60
1873.										
January.....	1,395	273	50	323	27,840 00	1,183	230	20	250	29,804 86
February.....	1,356	464	29	493	40,460 91	925	232	20	252	26,943 73
March.....	664	351	100	451	36,540 67	660	238	32	320	39,715 03
April.....	229	358	300	658	37,648 53	567	390	102	492	73,581 39
May.....	223	262	220	482	27,109 75	569	336	206	536	42,057 40
June.....	219	346	113	459	35,612 00	475	385	102	487	52,129 02
Total.....	5,951	2,968	1,367	4,335	300,771 79	8,042	2,942	942	3,884	440,810 84

Bounty claims under the act of April 22, 1872.

Date.	Number of claims.				Amount involved.
	Received.	Allowed.	Rejected.	Whole number disposed of.	
1872.					
July	722	656	40	696	\$60,638 10
August	474	914	250	1,164	97,040 00
September	1,452	604	120	724	60,700 00
October	243	437	3	440	43,700 00
November	220	1,186	205	1,391	110,785 62
December	163	793	175	968	73,667 01
1873.					
January	222	522	40	562	56,010 12
February	230	421	70	491	50,868 63
March	140	461	150	611	46,821 31
April	117	327	100	427	41,462 39
May	68	332	334	666	35,196 09
June	64	133	200	333	13,300 06
Total	4,115	6,786	1,687	8,473	690,189 33

Claims in cases of colored soldiers, including both arrears of pay and bounties.

Date.	Number of claims.				Amount involved.
	Received.	Allowed.	Rejected.	Whole number disposed of.	
1872.					
July	99	133	49	182	\$21,132 66
August	253	83	96	179	14,371 51
September	32	15	62	77	3,170 49
October	96	55	4	59	7,943 68
November	96	84	97	181	15,672 32
December	102	149	41	188	22,573 74
1873.					
January	120	143	23	166	21,928 17
February	138	138	27	165	22,792 25
March	95	139	50	189	26,886 59
April	1,651	137	113	250	23,322 64
May	2,692	137	47	204	28,881 61
June	1,835	147	30	177	24,538 02
Total	7,071	1,378	639	2,017	233,213 68

SUMMARY.

Date.	Number of claims.				Amount in- volved.	Number of letters written.
	Received.	Allowed.	Rejected.	Whole number disposed of.		
1872.						
July	1,992	1,137	157	1,294	\$129,388 86	11,123
August	1,817	1,229	721	1,950	136,592 37	1,305
September	2,422	964	297	1,261	110,333 14	1,853
October	1,154	873	10	883	100,733 94	1,267
November	1,000	1,602	587	2,189	175,826 81	1,922
December	1,095	1,297	391	1,688	150,659 35	1,634
1873.						
January	2,920	1,168	133	1,301	135,583 15	1,831
February	2,511	1,255	146	1,401	141,065 52	1,981
March	1,559	1,239	332	1,571	149,963 60	1,508
April	2,564	1,212	615	1,827	176,014 95	2,058
May	3,552	1,087	801	1,888	133,244 85	2,056
June	2,593	1,011	445	1,456	125,579 10	1,151
Total	25,179	14,074	4,635	18,709	1,664,985 64	29,629

Consolidated statement showing the operations of the entire division for the fiscal year ending June 30, 1873.

Date.	Number of claims.				Amount in- volved.	Number of letters written.	Number of certificates issued.
	Received.	Allowed.	Rejected, in- cluding du- plices.	Whole number disposed of.			
1872.							
July	1,992	1,137	1,402	2,539	\$129,388 86	18,942	1,000
August	1,817	1,229	2,096	3,325	136,592 37	16,297	854
September	2,422	964	1,239	2,203	110,333 14	12,527	1,127
October	1,154	873	484	1,357	100,733 94	9,658	903
November	1,000	1,602	1,862	3,464	175,826 81	10,727	1,595
December	1,095	1,297	1,354	2,651	150,659 35	10,083	909
1873.							
January	2,920	1,168	1,704	2,872	125,583 15	12,319	1,589
February	2,511	1,255	1,274	2,529	141,065 52	11,643	1,153
March	1,559	1,239	1,516	2,755	149,963 60	11,346	1,468
April	2,564	1,212	1,960	3,172	176,014 95	12,358	1,400
May	3,552	1,087	1,893	2,980	133,244 85	11,498	1,232
June	2,593	1,011	1,562	2,573	125,579 10	12,346	1,032
Total	25,179	14,074	18,346	32,420	1,664,985 64	149,744	14,262

In addition to the foregoing there were made in this division twelve settlements on account of fines, forfeitures, stoppages, &c., against soldiers of the Regular Army, upon which the sum of \$22,845.89 was paid to the treasurer of the Soldiers' Home, in accordance with the acts of Congress of March 3, 1851, and March 3, 1859, making the total number of settlements 14,086, and the total disbursements \$1,687,831.53.

Number of claims under act of July 23, 1866, (white,) on hand June 30, 1872..... 7,321
 Number of claims for arrears of pay and original bounty (white) on hand June 30, 1872..... 19,337
 Number of colored claims on hand June 30, 1872..... 4,171
 Number of bounty claims under act of April 22, 1872, on hand June 30, 1872... 11,183

Total number of claims on hand June 30, 1872..... 42,012

Number of claims under act of July 28, 1866, (white,) on hand June 30, 1873....	5,589
Number of claims for arrears of pay and original bounty on hand June 30, 1873.	16,543
Number of colored claims on hand June 30, 1873.....	10,934
Number of bounty claims under act of April 22, 1872, on hand June 30, 1873....	1,705

Total number of claims on hand June 30, 1873..... 34,771

The condition of the claims on hand is shown by the following statement:

Number of claims suspended awaiting evidence to be filed by claimants or their attorneys.....	28,308
Number of claims ready for settlement.....	2,891
Number of claims unexamined June 30, 1873.....	3,572
Total.....	34,771

PROPERTY DIVISION.

The subjoined statement shows the progress and condition of business in this division:

Number of property returns of officers on hand June 30, 1872.....	16,855
Returns of ordnance, ordnance stores, &c., received during the year.....	29
Returns of clothing, camp, and garrison equipage received during the year....	3,095
Total.....	19,979

Number of returns settled during the year.....	10,578
Number of returns on hand June 30, 1873.....	9,401
Number of certificates of non-indebtedness issued to officers.....	431
Amount charged to officers for property not accounted for.....	\$18,115 64
Number of returns registered.....	3,124
Number of letters written.....	3,778
Number of letters recorded.....	2,489

Thirty-one thousand one hundred and ninety-seven property returns rendered by volunteer officers in previous years, but not heretofore reported, have been settled under the provisions of the act of June 23, 1870.

DIVISION OF INQUIRIES AND REPLIES.

The work performed in this division during the year is as follows:

Number of inquiries on hand unanswered June 30, 1872.....	20,162
Number received during the year, as per detailed statement below.....	39,979
Total.....	60,141
Number of inquiries answered during the year.....	42,309
Number of inquiries on hand unanswered June 30, 1873.....	17,832

Officers making inquiry.	Number received.	Number answered.
Adjutant-General.....	7,276	8,108
Paymaster-General.....	769	768
Quartermaster-General.....	106	94
Commissary-General of Subsistence.....	107	105
Commissioner of Pensions.....	700	700
Third Auditor.....	1,382	1,103
Fourth Auditor.....	88	66
Paymasters' division, local bounty cases.....	13,349	16,792
Paymasters' division, deserter's cases.....	14,393	10,779
Miscellaneous.....	1,809	3,794
Total.....	39,979	42,309

Rolls and vouchers copied for the Adjutant-General and Paymaster-General..	1, 113
Rolls and vouchers copied for preservation in this office.....	219
Rolls and vouchers partially copied and traced for preservation in this office..	2, 259
Signatures verified.....	2, 610
Letters written.....	22, 737

A large amount of miscellaneous business devolved upon this division, such as the copying of affidavits, final statements of enlisted men, letters; and other documents, in which 2,244 pages of foolscap were used.

DIVISION FOR THE INVESTIGATION OF FRAUD.

During the year 5,276 cases have been under investigation and prosecution by this division. Abstracts of facts have been prepared in 240 cases; 527 have been finally disposed of, and 83 prepared for suit and prosecution through the various United States district courts.

The amounts recovered by suit and otherwise are as follows :

Amount recovered by draft, certificate of deposit, and current funds, in cases of white soldiers, and turned into the Treasury to be credited to the proper appropriations.....	\$9, 070 09
Amount recovered in cases of colored soldiers, principally through the agency of the Freedmen's branch of the Adjutant-General's Office, and turned into the Treasury for appropriate credit.....	41, 644 68
Amount wrongfully withheld by claim agents, and secured to the rightful owners by the interposition of this office.....	7, 297 42
Amount of disbursing-officers' checks recovered and cancelled.....	1, 000 00
Amount of judgments recovered, but not yet satisfied.....	10, 277 17
Amount secured by stoppages and offset.....	560 35
Amount of checks secured from the Indian Office, being on account of bounty to Indian Home Guards, and properly cancelled.....	1, 660 40
Amount recovered and turned over to Army paymasters.....	115 07
Total.....	71, 625 18.
To which should be added—	
Amount of fines imposed by United States courts in criminal cases.....	750 00
Bond of indemnity on hand.....	1, 700 00
	74, 075 18

There are now under examination and investigation 4,749 cases, involving forgery, fraud, unlawful withholding of money, overpayments, &c., as follows :

Fraudulent and contested claims in cases of white soldiers, in which settlements had been made prior to notice of fraud or contest.....	1, 187
Fraudulent and contested unsettled claims in cases of white soldiers.....	626
Alleged fraudulent claims awaiting the decision of United States courts.....	80
Cases involving overpayments to ex-officers of the Army and volunteers.....	207
Fraudulent and contested claims in cases of colored soldiers in which settlements had been made prior to notice of fraud or contest.....	1, 153
Unsettled claims in cases of colored soldiers involving fraud in the marriage evidence.....	146
Unsettled contested claims in cases of colored soldiers.....	294
Unsettled claims in cases of colored soldiers in which evidence of heirship is believed to have been manufactured by claim agents and their abettors....	974
Claims in cases of Indian Home Guards in which fraud is alleged.....	25
Miscellaneous cases.....	57
Total.....	4, 749
Number of claims on hand June 30, 1872.....	4, 381
Number of claims received during the year.....	895
Total.....	5, 276
Number of claims finally disposed of during the year.....	527

Number of claims on hand June 30, 1873.....	4,749
Number of letters written.....	4,814

In addition to the foregoing cases there is a large number of letters and informal complaints relating to fraudulent transactions, which are held as caveats against the persons complained of until cases of a similar nature, now pending in the courts, shall have been finally determined.

It will be observed by the exhibit of this division that there is a further increase of labor, although the result of the past year's operations is highly satisfactory, especially in the prosecution of suits and recovery of money. Since the transfer of the Freedmen's Bureau to the Adjutant-General's Department, many irregularities and dishonest practices of some of the officers lately employed by that Bureau have been discovered, necessitating much labor and care in the examination of certain claims, vouchers, and accounts. Much credit is due to the officers of the War Department who now have the management of the Freedmen's Bureau affairs, the Solicitor of the Treasury, and the United States district officers for their earnest co-operation with this office in the discovery and punishment of wrongs, and in protecting the Government and its wards. With the continued aid of these officers it is anticipated that the fraudulent practices in the bounty-claim business will soon be suppressed, and the ends of justice rapidly answered.

ARCHIVES DIVISION.

The following are the details of the work performed by this division :

Number of accounts received from the Paymaster-General.....	556
Number of accounts on file awaiting settlement.....	634
Number of confirmed settlements received from the Second Comptroller verified, briefed, and transferred to permanent files—	
Paymasters'.....	261
Indian.....	1,047
Miscellaneous.....	1,371
	2,679
Number of paymasters' settlements re-examined.....	531
Number of settlements withdrawn and returned to files.....	2,602
Number of vouchers withdrawn and returned to accounts.....	58,872
Number of abstracts of accounts bound in covers.....	225
Number of duplicate bounty vouchers examined for certificates of payment...	16,085
Number of mutilated muster and pay-rolls repaired.....	19,919
Number of letters written.....	789

REGISTRY AND CORRESPONDENCE DIVISION.

The record of the work pertaining to this division is as follows:

Number of letters received.....	30,365
Number of letters written.....	42,467
Number of letters recorded.....	2,355
Number of letters referred to other bureaus.....	1,983
Number of dead letters received and registered.....	3,275
Number of miscellaneous vouchers received, stamped, and distributed.....	103,748
Number of letters, with additional evidence in the case of suspended claims, received, briefed, and registered.....	25,902
Number of pay and bounty certificates examined, registered, and sent to the Paymaster-General, in accordance with joint resolution April 10, 1869.....	12,855
Number of claims received, briefed, and registered.....	31,284
Number of pay and bounty certificates examined, registered, and mailed.....	14,262
Number of reports calling for requisitions sent to the War Department.....	440

For convenience of reference, and for the purpose of showing at a glance the various classes of accounts settled in the Office, and the num-

ber of each class received, disposed of, and remaining on hand, I annex the following :

Consolidated statement.

Description of accounts.	On hand June 30, 1872.	Received during the year.	Disposed of during the year.	On hand June 30, 1873.	Amount involved in settlements.	Number of letters written.
Paymasters.....	1, 127	556	1, 033	650	\$27, 532, 170 94	36, 889
Indian agents.....	780	825	887	718	3, 598, 438 87	1, 665
Indian agents.....	729	544	400	873	4, 730, 749 34	
Indian claims.....	60	925	984	1	1, 664, 985 64	149, 744
Bounty, arrears of pay, &c.....	42, 012	25, 179	32, 420	34, 771	1, 968, 183 01	
Ordnance, medical, and miscellaneous.....	1, 828	2, 197	2, 567	1, 458	231, 544 83	1, 838
Regular recruiting.....					173, 515 61	
Volunteer recruiting.....					1, 423 45	
Claims for return of local bounty.....					8,541, 725 08	
Freedmen's Bureau accounts.....		146	64	82		3, 776
Ordnance and Quartermaster's Department (property).....	16, 853	3, 124	10, 578	9, 401		
Soldiers' Home.....		24	24		336, 733 01	
National Home.....		12	12		399, 551 57	
Total.....	63, 391	33, 532	48, 969	47, 954	49, 179, 021 35	193, 914

Besides the number of letters stated in the above table, there have been written 71,630 relating to the miscellaneous business of the Office, making a total of 265,544, or 62,886 in excess of the correspondence of last year.

The average number of clerks employed during the year was 272.

The following statements and reports were prepared and transmitted during the year :

Annual report to the Secretary of the Treasury of the transactions of the Office during the fiscal year.

Annual statement of the recruiting fund, prepared for the Adjutant-General of the Army.

Annual statement of the contingencies of the Army, prepared for the Secretary of War.

Annual statement of the clerks and other persons employed in this Office during the year 1872, or any part thereof, showing the amount paid to each on account of salary, with place of residence, &c., in pursuance of the eleventh section of the act of August 12, 1842, and resolution of the House of Representatives of January 13, 1846, transmitted to the Secretary of the Treasury.

Monthly tabular statement showing the business transacted in the Office during the month, and the number of accounts remaining unsettled at the close of the month, transmitted to the Secretary of the Treasury.

Monthly report of absence from duty of employes of this Office, with reasons therefor, transmitted to the Secretary of the Treasury.

Pay-rolls, upon which payment was made to the employes of this Office, prepared semi-monthly.

It affords me great pleasure to say that the results accomplished during the year have been satisfactory.

The showing in the number of settlements made, especially of claims for pay and bounty, has not been as large as in preceding years, for the reason that more than half of the unsettled claims upon the registers of the Office, at the commencement of the year, have been accumulating

during the last ten years, have been suspended from time to time for cause, and, owing to peculiarities in their character, require great care in their treatment, and involve a large amount of investigation and correspondence. A special effort is being made to dispose of them in such a manner as to secure the rights of the Government and of honest claimants.

Claims under recent laws are promptly settled, and if there should be no large class of claims created by new legislation it is believed that during the current year the clerical force upon this branch of work can be materially reduced.

While there has been no lack of official courtesy toward this office, one of the principal obstacles to the prompt dispatch of business has been the difficulty of obtaining necessary information from other offices, in consequence of their inability to furnish it. On the 3d of July last a letter was addressed to this office from the Adjutant-General, acknowledging the fact that there was then in that office over six thousand unanswered requests from this, for statements of service in the cases of enlisted men of the volunteer army, and stating that "This delay arises from the fact that the clerical force is not sufficient to keep up the current work, and at the same time keep in a proper state of preservation the muster-rolls from which the information called for is obtained." Its effect upon the business of this office is a cause of regret, which it is hoped will be promptly removed by Congress.

The conduct of the clerical force of this office is entitled to high commendation. Their ability and faithful discharge of their duties have been marked and constant, and leave nothing to be desired.

I am, sir, very respectfully,

E. B. FRENCH,
Auditor.

Hon. WM. A. RICHARDSON,
Secretary of the Treasury.

REPORT OF THE THIRD AUDITOR.

REPORT
OF
THE THIRD AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Third Auditor's Office, September 16, 1873.

SIR : In compliance with instructions from your office and the requirements of law, I have the honor to transmit herewith the following report of business operations of this office for the fiscal year ending June 30, 1873.

BOOK-KEEPER'S DIVISION.

The duties devolving upon this division are, in general, to keep the appropriation and money accounts of the office.

The annexed statement of the financial operations of the office during the fiscal year ending June 30, 1873, exhibits the amounts drawn on specific appropriations, except those under direction of the Chief of Engineers of the Army, which are aggregated and entered under the general heading, "Engineer Department." It also shows the repayments into the Treasury for the same period.

The average number of clerks engaged in this division during the period embraced in this report has been nine, and that number now constitutes the active force of the division.

The number of requisitions drawn on the Secretary of the Treasury by the Secretaries of War and of the Interior for the fiscal year ending June 30, 1873, was 4,654, amounting to \$61,693,170.22, as follows, viz :

Requisitions drawn by the Secretary of War and the Secretary of the Interior.

Appropriations.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	TRANSFERS.				Special relief acts.	Total.
			Second Auditor's.	Third Auditor's.	Fourth Auditor's.	Interior Department.		
Quartermaster's Department, regular supplies	\$4,546,543 34	\$647,430 66	\$441 52	\$2,787 44	-----	-----	-----	\$5,197,202 96
Incidental expenses, Quartermaster's Department	1,380,568 30	49,889 28	173 40	762 72	-----	-----	-----	1,431,393 70
Barracks and quarters	1,486,063 18	220,626 52	136 70	32 40	-----	-----	-----	1,706,858 80
Army transportation	4,330,754 94	926,652 95	1,748 58	10,502 87	-----	\$255 50	-----	5,269,914 84
Officers' transportation	-----	1,586 07	-----	-----	-----	-----	-----	1,586 07
Cavalry and artillery horses	294,273 54	87,030 95	-----	-----	-----	-----	-----	381,304 49
Purchase of stoves	10,000 00	281 93	-----	-----	-----	-----	-----	10,281 93
Clothing of the Army	870,975 84	10,545 28	-----	225,000 00	-----	-----	-----	1,106,521 12
Preservation of clothing and equipage	150,000 00	-----	-----	-----	-----	-----	-----	150,000 00
Contingencies of the Army	777 75	-----	-----	-----	-----	-----	-----	777 75
National cemeteries	358,707 31	208 00	-----	138,917 85	-----	-----	-----	497,833 16
Construction and repair of hospitals	84,526 51	-----	-----	-----	-----	-----	-----	84,526 51
Allowance for reduction of wages under eight-hour law	29,674 55	-----	-----	-----	-----	-----	-----	29,674 55
Expenses of sales of stores and materials	842 43	-----	-----	-----	-----	-----	-----	842 43
Transportation of insane volunteer soldiers	1,000 00	-----	-----	-----	-----	-----	-----	1,000 00
Commutation of rations to prisoners of war	2,000 00	-----	-----	-----	-----	-----	-----	2,000 00
Extension of military reservation, Camp Mohave	14,219 00	-----	-----	-----	-----	-----	-----	14,219 00
Telegraph for military purposes	-----	-----	-----	17,220 36	-----	-----	-----	17,220 36
Purchase, construction, and maintenance of steam-rams	-----	120 66	-----	14,428 27	-----	-----	-----	14,548 93
Supplying arms and munitions of war to loyal citizens, &c.	-----	-----	-----	945 38	-----	-----	-----	945 38
Keeping, transporting, and supplying prisoners of war	-----	10 00	-----	257,486 11	-----	-----	-----	257,496 11
Payment of members of certain military organizations, Kansas City Guard	-----	958 50	-----	-----	-----	-----	-----	958 50
Defraying expenses of minute-men, &c., in Pennsylvania, Maryland, Ohio, Indiana, and Kentucky	-----	-----	-----	28,762 32	-----	-----	-----	28,762 32
Refunding to States expenses incurred in suppressing the rebellion	-----	758,110 31	-----	-----	-----	-----	-----	758,110 31
Reimbursing Kentucky expenses incurred in suppressing the rebellion	-----	525,258 72	-----	-----	-----	-----	-----	525,258 72
Reimbursing Kansas expenses incurred in suppressing the rebellion	-----	336,817 37	-----	-----	-----	-----	-----	336,817 37
Suppressing Indian hostilities in the Territory of Montana	425,000 00	-----	-----	-----	-----	-----	-----	425,000 00
Gun-boats on western rivers	-----	-----	-----	43,408 28	-----	-----	-----	43,408 28
Reimbursing cadets for losses incurred by fire	-----	6,818 82	-----	-----	-----	-----	-----	6,818 82
Claims of loyal citizens for supplies, &c., southern claims	-----	927,910 19	-----	-----	-----	-----	-----	927,910 19
Payment to loyal citizens of Loudoun County, Virginia, &c.	-----	61,821 13	-----	-----	-----	-----	-----	61,821 13
Services of Oregon and Washington volunteers, &c.	-----	17,131 66	-----	-----	-----	-----	-----	17,131 66
Pay of Oregon and Washington volunteers, &c.	-----	9,591 41	-----	-----	-----	-----	-----	9,591 41
Capture of Jefferson Davis	-----	2,051 00	-----	-----	-----	-----	-----	2,051 00
Horses, &c., lost, act of March 3, 1849	-----	99,975 85	-----	-----	-----	-----	-----	99,975 85
Sundry engineer appropriations	8,260,478 35	5,159 75	-----	2,038 21	-----	-----	-----	8,267,676 31
Signal-service	12,500 00	-----	-----	-----	-----	-----	-----	12,500 00
Observation and report of storms	338,000 00	-----	-----	-----	-----	-----	-----	338,000 00
Current and ordinary expenses Military Academy	63,045 00	-----	-----	-----	-----	-----	-----	63,045 00

Miscellaneous items and incidental expenses, Military Academy.....	15,800 00						15,800 00
Buildings and grounds, Military Academy.....	17,500 00						17,500 00
Support of Bureau of Refugees, Freedmen, &c.....		12,971 95		34,000 00			46,971 95
Subsistence of the Army*.....	2,880,971 50	80,748 13	1,686 85	14,237 63			2,977,644 11
Pensions, Army.....	30,200,115 33	102 00					30,200,217 33
Pensions to invalids.....		1,268 57		50,179 68			51,448 25
Pensions to widows and others.....		12,222 26		664 43			12,886 69
Pensions to survivors of war of 1812.....		101 03		1,284 88	117 32		1,503 23
Act for the relief of Thomas D. West.....						910 00	
Act for the relief of John W. Phelps.....						555 00	
Act for the relief of S. B. Mitchell and others.....						2,592 87	
Act for the relief of Harriet Spring.....						8,510 67	
Act for the relief of Albert Grant.....						40,906 63	
Act for the relief of Thomas B. Stewart and Alexander McConn.....						1,443 36	
Act for the relief of Omaha National Bank.....						1,503 96	
Act for the relief of Thomas F. Spencer.....						100 00	
Act for the relief of Charles H. Thompson.....						3,100 00	
Act for the relief of Theodore Adams.....						112,740 76	
Act for the relief of Harriet W. Pond.....						1,000 00	
Act for the relief of Beverly B. Botts and others.....						1,990 16	
Act for the relief of Minerva Lewis, administratrix.....						5,000 00	
Act for the relief of William Webster, of Maine.....						4,208 33	
Act for the relief of Orville J. Jennings.....						8,132 95	
Act for the relief of William Spence.....						24,290 80	
Act for the relief of Mary Love.....						2,000 00	
Act for the relief of Horace Tyler.....						34,988 53	
Act for the relief of George Reber.....						797 15	
Act for the relief of Warren & Moore.....						293 58	
Act for the relief of Jesse E. Peyton.....						1,684 45	
Act for the relief of Heirs of Thomas Lawson.....						4,600 00	
Act for the relief of Milo Pratt.....						2,000 00	
Act for the relief of Charles H. Mallory & Co., New York.....						4,160 00	
Act for the relief of Levi J. Powell.....						104 50	
Act for the relief of Margaret Merklein.....						600 00	268,213 70
Total.....	55,774,336 87	4,803,400 95	4,187 05	842,658 83	117 32	255 50	268,213 70
							61,693 170 22

* Nineteen thousand dollars advanced out of the appropriation for exploring expedition, 40th parallel.

The number of credit and counter requisitions drawn by the Secretaries of War and of the Interior on sundry persons in favor of the Treasurer of the United States is 697, on which repayments into the Treasury during the fiscal year ending June 30, 1873, were made through the Third Auditor's Office, as follows, viz:

Deposits.....	\$2, 145, 112 12
Canceled requisitions.....	110 00
Second Auditor's transfers.....	480, 711 12
Third Auditor's transfers.....	856, 450 05
Fourth Auditor's transfers.....	4, 133 73
Interior Department transfers.....	991 58
War Department transfers.....	80 12
Total.....	3, 487, 588 72

NOTE.—The aggregate amount of \$5,626,733.26 standing to the credit of twenty-nine "specific appropriations" respectively, has been carried to the surplus fund by warrant No. 151, dated June 30, 1873.

The following statement shows, in a tabular form, the principal items of business transacted in this Office during the fiscal year ending June 30, 1873, and the number and amount of unsettled accounts and claims on hand:

Description of accounts.	Number of accounts remaining on hand June 30, 1872.	Number of accounts received in fiscal year ending June 30, 1873.	Number of accounts settled in fiscal year ending June 30, 1873.		Number of accounts unsettled June 30, 1873.	
	Monthly and quarterly.	Monthly and quarterly.	Monthly and quarterly.	Amount involved.	Monthly and quarterly.	Amount involved.
Quartermasters' money.....	832	3,783	3,467	\$29,065,626 80	1,148	\$3,458,919 06
Quartermasters' property.....	3,867	3,667	7,255	279	279	.....
Commissaries' money.....	417	1,059	1,145	4,372,779 33	331	674,479 26
Refugees, Freedmen, and Abandoned Lands.....	10	4	14	118,198 14	.....	.....
Pension agents' money.....	645	711	795	33,926,556 19	561	16,150,003 20
Engineers' money.....	75	203	216	8,826,443 56	62	4,595,787 47
Signal-officers' money.....	80	26	97	297,229 52	9	192,650 21
Signal-officers' property.....	.....	102	102	.....	.....	.....
Total.....	5,926	9,555	13,091	76,606,833 54	2,390	25,071,839 20
Montana war-claims.....	.....	136	136	409,785 52	.....	.....
Claims for horses lost.....	5,159	258	413	73,033 93	5,004	919,037 58
steamboats destroyed.....	69	3	4	37,183 00	68	556,493 70
Oregon war.....	842	129	146	17,503 05	825	69,664 61
miscellaneous.....	6,786	6,016	4,750	4,419,908 00	8,032	4,658,284 32
State war.....	6	6	8	1,701,418 28	4	280,160 68
Total.....	12,862	6,548	5,457	6,658,831 78	13,953	6,483,640 89

QUARTERMASTERS' DIVISION.

The accounts of quartermasters cover a varied range of money disbursements and property accountability, embracing disbursements for barracks, quarters, hospitals, store-houses, offices, stables, forage, and transportation of all Army supplies, Army clothing, camp and garrison equipage; the purchase of cavalry and artillery horses, fuel, forage, straw, material for bedding, stationery; hired men; per diem to extra-duty men; of the pursuit and apprehension of deserters; of the burial

of officers and soldiers; of hired escorts; of expresses, interpreters, spies and guides; of veterinary surgeons, and medicines for horses; of supplying posts with water, and generally the proper and authorized expenses for the movements and operations of an army, not expressly assigned to any other department. The "returns" are an account of the disposition made of all property paid for by the Quartermaster's Department, (except clothing, camp and garrison equipage, which are accounted for to the Second Auditor.)

The tabular statement herewith exhibits in a condensed form the results of the labors of the force employed in this division:

	Money accounts.		Property returns.	Supplemental settlements.		
	No.	Amount involved.		Prop-erty.	Money.	Amount in-voled.
On hand per last report.....	832	\$17,863,150 52	3,867			
Received during the fiscal year.....	3,783	14,661,395 34	3,667	2,492	2,379	\$10,152,684 70
Total.....	4,615	32,524,545 86	7,534	2,492	2,379	10,152,684 70
Reported during the fiscal year.....	3,467	29,065,626 80	7,255	2,492	2,379	10,152,684 70
Remaining unsettled.....	1,148	3,458,919 06	279			
Total.....	4,615	32,524,545 86	7,534	2,492	2,379	10,152,684 70

	Signal-accounts.			Total.	
	Prop-erty.	Money.	Amount in-voled.	No.	Amount in-voled.
On hand per last report.....		80	\$207,102 88	4,779	\$18,070,253 40
Received during the fiscal year.....	102	26	282,776 85	12,449	25,096,856 89
Total.....	102	106	489,879 73	17,228	43,167,110 29
Reported during the fiscal year.....	102	97	297,229 52	15,792	39,515,541 02
Remaining unsettled.....		9	192,650 21	1,436	3,651,569 27
Total.....	102	106	489,879 73	17,228	43,167,110 29

Number of letters written, 8,292; average number of clerks employed, 694.

Number of vouchers examined, 533,192, and pages of manuscript written, 13,874.

The above table exhibits in a concise form the principal items of labor performed by the clerical force employed in this division, and shows also the number of accounts remaining unsettled at the end of the fiscal year, and the amount involved in such unsettled accounts.

It will be seen that 832 quartermaster accounts, involving \$17,863,150.52, and 80 signal-officers' accounts, involving \$207,102.88, total, \$18,070,253.40, remained on hand June 30, 1872; that 3,783 quartermaster accounts, involving \$14,661,395.34, and 26 accounts of signal-officers, involving \$282,776.85, total, \$14,944,172.19, were received from the proper military bureaus; that 3,467 quartermaster accounts, involving \$29,065,626.80, and 97 accounts of signal-officers, involving \$297,229.52, total, \$29,362,856.32, were settled during the fiscal year, leaving 1,148 quartermaster accounts and 9 accounts of signal-officers, involving \$3,651,569.27, remaining on hand unadjusted. There were also 2,379 supplemental money-statements made, involving \$10,152,684.70, making a grand total of \$39,515,541.02

adjusted by this division during the year. A reference to prior reports will show that the unsettled accounts remaining on hand (\$3,651,569.27) is a smaller amount than remained on hand at the close of any fiscal year subsequent to the year ending June 30, 1860. Of these accounts a large portion have been examined and are ready to be reported to the Second Comptroller, as soon as settlements of the same disbursing officers' accounts, now in that office, shall be returned to this office. A careful examination shows that 2,206 settlements, made in this office, of the money accounts of disbursing officers of the Quartermaster's Department, are now in the Second Comptroller's Office awaiting the official action of that office.

The number of letters sent from this division was 8,292, against 17,444 sent during 1872. Letters on official business are prepared at considerable cost to the Government, and, while care has been taken to answer promptly all communications requiring replies, it is deemed important that only those should be written which are absolutely required for the proper discharge of the administrative duties of the office.

The best results obtained in the year just closed will be found in the "supplemental money-settlements." These settlements are based generally on explanations, or corrected vouchers, furnished by disbursing officers in answer to objections raised against their accounts. The amount involved in these settlements, it will be seen, was \$10,152,684.70 during the year just closed.

Of the vast number of "Returns of quartermaster stores," rendered during the rebellion, only about forty remain unadjusted, and of that number the larger portion were rendered by officers who were subsequently dismissed the service for fraudulent transactions in connection with their accountability to the Government, and who have not consequently been permitted to receive the benefit of the liberality displayed by Congress to faithful officers in the passage of the acts of June 23, 1870, and June 7, 1872, authorizing allowances for losses of funds, &c.

SUBSISTENCE DIVISION.

This division audits the accounts of all commissaries and acting commissaries of subsistence in the Army, whose duties are to purchase the provisions and stores necessary for the feeding of the Army, and see to their proper distribution. These commissaries render monthly money-accounts, with proper vouchers, for disbursements of the funds intrusted to them, together with a provision-return, and vouchers showing the disposition of provisions and stores purchased and received during each month. These accounts are received monthly through the office of the Commissary General of Subsistence, and are every six months (or oftener if the officer ceases to disburse) examined and audited in this division, and the money accounts and vouchers, together with a certified statement of their condition, referred to the Second Comptroller of the Treasury for his decision thereon. Upon their receipt back from the Comptroller with the statement approved, the officers are then officially notified of the result of said examinations and are called upon by this office to adjust or explain any omissions or errors that may have been discovered. The money and provision accounts, together with vouchers and papers belonging thereto, are, after examination, placed in the settled files of this division for future reference, and remain permanently in the custody of this office.

Annual report of the Subsistence Division for the fiscal year ending June 30, 1873.

	Subsistence accounts.			Refugees, Freedmen, and Abandoned Land accounts.	
	Money accounts.		Provision returns.	Money accounts.	
	No.	Amount involved.		No.	Amount involved.
On hand per last report, June 30, 1872	417	\$501, 941 83	405	10	\$49, 802 02
Received during fiscal year	1, 059	4, 545, 316 76	1, 043	4	68, 396 12
Total	1, 476	5, 047, 258 59	1, 448	14	118, 193 14
Audited during fiscal year	1, 145	4, 372, 779 33	1, 120	14	118, 198 14
Remaining on hand June 30, 1873	331	674, 479 26	328	.....	.....

Number of vouchers examined, 57,252; difference-sheets written, 738; letters written, 1,090; queries answered, 1,105; average number of clerks, 7.

ENGINEER DIVISION.

This division is employed in the examination of the accounts of the officers and agents of the Engineer Department, who, under direction of the Chief of Engineers of the Army, (except the superintendent of the Military Academy at West Point, whose disbursements are directed by the Inspector-General,) disburse moneys out of various appropriations—now 248 in number—made from time to time by Congress for works of a public nature, which may be classed under the following general heads, viz:

The purchase of sites and materials for, and construction and repairs of, the various fortifications throughout the United States;

Construction and repairs of roads, bridges, bridge-trains, &c., for armies in the field;

Surveys on the Atlantic and Pacific coasts;

Examination and surveys of the northern and western lakes and rivers;

Construction and repairs of breakwaters;

Repairs and improvement of harbors, both on sea and lake coasts;

Improvement of rivers and purchase of snag and dredge boats for the same; and

The expenses of the Military Academy at West Point.

The average number of clerks employed in the division for the year ending June 30, 1873, was 4.25, and the transactions of the division for the same period are shown by the following statement, viz:

	Accounts.		Number of supplemental settlements.
	Number of quarters.	Amount involved.	
On hand per last report, June 30, 1872	75	\$4, 918, 071 84	.....
Received during the year	203	8, 504, 149 19	.....
Total	278	13, 422, 221 03	.....
Reported during the year	216	8, 826, 443 56	36
Remaining on hand	62	4, 595, 777 47	.....
Total	278	13, 422, 221 03	36

Number of letters written, 612.

The business of this division is well up, as will be seen by the following: Of the accounts on hand four are for disbursements made in 1871, thirty-four in 1872, and the remainder in 1873.

STATE WAR-CLAIMS DIVISION.

The duties of this division embrace the settlement, under the various acts and resolutions of Congress relating thereto, of all claims of the several States and Territories for the costs, charges, and expenses properly incurred by them for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting their troops employed by the United States in aiding to suppress the recent insurrection against the United States. Also, Indian and other border invasions.

	Original accounts.		Suspended accounts.		Montana war claims.	
	No.	Amount.	No.	Amount.	No.	Amount.
On hand June 30, 1872.....	6	\$661,457 81	76	\$4,178,936 51	-----	-----
Received during the fiscal year ending June 30, 1873.....	6	1,320,121 15	3	657,921 80	136	\$409,785 52
Total.....	12	1,981,578 96	79	4,836,858 31	136	409,785 52
Reported during the fiscal year ending June 30, 1873.....	8	1,701,418 28	22	94,984 40	136	409,785 52
Balance remaining June 30, 1873.....	4	280,160 68	57	4,751,873 91	-----	-----

Number of official letters written during the year, 89.

Number of clerks employed during the year, 3.

CLAIMS DIVISION.

The duties of this division embrace the settlement of claims of a miscellaneous character arising in the various branches of service in the War Department, growing out of the purchase or appropriation of supplies and stores for the Army; the purchase, hire, or appropriation of water-craft, railroad stock, horses, wagons, and other means of transportation; the transportation contracts of the Army; the occupation of real estate for camps, barracks, hospitals, fortifications, &c.; the hire of employés, mileage, court-martial fees, traveling expenses, commutations, &c.; claims for compensation for vessels, railroad-cars, and engines, &c., lost in the military service; claims growing out of the Oregon and Washington war of 1855 and 1856, and other Indian war claims; claims of various descriptions under special acts of Congress, and claims not otherwise assigned.

The following statements show the business transacted in this division during the fiscal year ending June 30, 1873, and the condition of the business at the commencement and at the end thereof:

Miscellaneous claims.

	No.	Amount claimed.
On hand June 30, 1872.....	6786	*\$1,190,774 57
Received during the year.....	6016	†4,887,418 61
Total.....	12802	\$, 078,193 18
Disposed of.....	4750	‡4,419,908 86
Total on hand June 30, 1873.....	8052	§4,658,284 32

* This is the amount claimed in 5,462 cases, the amounts claimed in the others (1,324) not being stated.

† This is the amount claimed in 5,766 cases, the amounts claimed in the others (250) not being stated.

‡ This is the amount claimed in 4,667 cases, the amounts claimed in the others (83) not being stated.

§ This is the amount claimed in 6,561 cases, the amounts claimed in the others (1,491) not being stated.

Number of letters written during the year in all the branches, 2,672.

Washington and Oregon Indian war claims 1855 and 1856.

	No.	Amount claimed.
On hand June 30, 1872	842	*\$65,797 51
Received during the year	129	17,658 10
Total	971	73,455 61
Disposed of	146	3,791 00
On hand June 30, 1873	825	\$69,664 61

* This is the amount claimed in 405 cases, the amounts claimed in the others (437) not being stated.

† This is the amount claimed in 49 cases, the amounts claimed in the others (80) not being stated.

‡ This is the amount claimed in 29 cases, the amounts claimed in the others (117) not being stated.

§ This is the amount claimed in 425 cases, the amounts claimed in the others (400) not being stated.

Lost vessels, &c., Act March 3, 1849.

	Number.	Amount claimed.	Amount allowed.
On hand June 30, 1872	69	\$560,873 07	.....
Received during the year	3	32,803 63	.....
Total	72	593,676 70	.....
Disposed of	4	37,183 00	\$22,636 00
On hand June 30, 1873	68	556,493 70	.....

HORSE-CLAIMS DIVISION.

This division is engaged in settling claims for compensation for the loss of horses and equipage sustained by officers or enlisted men while in the military service of the United States, and for the loss of horses, mules, oxen, wagons, sleighs, and harness while in said service by impressment or contract.

The number of claims received and docketed during the year is 251, in which the aggregate amount claimed is \$60,501.63. The number settled and finally disposed of during the same period (including those received prior as well as during the year) is 413, in which the aggregate amount claimed is \$73,033.93, and on which the aggregate amount allowed is \$58,437.69.

There have been during the year 389 briefs made; 2,669 claims examined and suspended; 1,703 letters received and docketed, and 4,907 letters written.

The following table presents the condition of the business of this division at the commencement and close of the fiscal year, as well as its progress through the year:

	Number.	Amount.	Number.	Amount.
Claims on hand June 30, 1872			5,159	\$930,435 05
Claims received during the year			251	60,501 63
Claims reconsidered during the year			7	1,134 83
Total			5,417	992,071 51
Claims allowed during the year	369	\$58,437 69	.....	.....
Rejected on same		8,445 88	.....	.....
Amount claimed		66,883 57	.....	.....
Claims disallowed during the year	44	6,150 36	.....	.....
Deduct as finally disposed of during the year			413	73,033 93
Claims on hand June 30, 1873			*5,004	919,037 58

The adjustment of this class of claims grows more difficult every year as the lapse of time between the accruing and settlement of them increases, and it necessarily requires more work and longer time to complete the evidence, and, therefore, the same number of clerks settle a less number of claims each succeeding year.

I have again to invite your attention to the fact that quite a considerable number of very meritorious claims are on file in this division for the allowance of which no statute provision is made. These claims are as equitable as any of those specified in the act of March 3, 1849, and it is recommended that the first section of that act be amended so as to provide payment for all losses of horses and equipage that are incident to the service, as suggested in my report for the year 1870.

PENSION DIVISION.

The duties of this division embrace the settlement of all accounts which pertain to the payment of Army pensioners throughout the United States.

The name of each pensioner, his rank, rate, date of commencement, increase, reduction, transfer, remarriage, death, and expiration, whether by limitation under existing laws or on account of the disability having ceased, is recorded in a roll-book for each agency prepared for such purpose. An account is kept with each pension agent, charging him, under the proper appropriation bond, and fiscal year, with all moneys advanced for the payment of pensioners. Each agent pays the amount of pension due on vouchers properly executed, with duplicate receipts attached, signed by the person entitled thereto; and in the margin of the receipt is the number and date of the check issued. At the end of each month the agent forwards his account direct to this office, with abstract and vouchers of payments made, and, upon receipt thereof, the account is primarily examined, compared, acknowledged, and placed in the unsettled files for audit.

Each voucher is afterward carefully examined, and the payment made is entered on the roll-book opposite the pensioner's name.

The account, when audited, is reported to the Second Comptroller for his revision and approval, which, when completed, is returned to this office. The agent is then duly notified of any and all errors, and the account placed in the settled files, where it permanently remains.

In case of any defalcation, this office prepares the papers necessary for suit, and transmits the same to the Second Comptroller, "who directs the prosecution."

Under act July 8, 1870, pensioners are paid quarterly, instead of semi-annually, as theretofore, which more than doubles the labor in the examination and auditing of the accounts.

Act July 12, 1870, requires all accounts to be audited by fiscal years, and the balance unexpended to be covered into the Treasury. So far as it relates to these accounts I think it one of the best laws enacted.

Act February 14, 1871, granted pensions to the survivors of the war of 1812 who served sixty days, and to the widows who married prior to the treaty of peace. The number added to the roll under this act is 23,319.

Act June 8, 1872, amended the act June 6, 1866, which granted disabled soldiers fifteen, twenty, and twenty-five dollars per month, so that now they are entitled to receive eighteen, twenty-four, and thirty-one and twenty-five hundredths dollars per month. The number receiving the above increase is 15,505.

Act March 3, 1873, to revise, amend, and consolidate the pension laws, necessitates the change and increase of a great many pensioners.

Number of pensioners on the rolls at present :

Revolutionary, half-pay, act 1848, &c	1,557
Invalid act July 14, 1862, &c	99,804
Widows and others, not including children	112,088
War of 1812, act February 14, 1871	23,319

Total..... 236,768

Pensioners who have received artificial limbs	1,407
Pensioners who have received commutation in lieu thereof	9,497
Amount appropriated to pay Army pensions for the fiscal year ending June 30, 1873	\$30,000,000 00
Amount drawn from the Treasury to pay pensions during the year	29,995,445 69
Balance in the Treasury	4,554 31
Amount paid to pensioners during the fiscal year ending June 30, 1873, as appears from the accounts rendered, and more fully from the tabular statement herewith	28,958,852 95
The unexpended balance will be refunded and covered into the Treasury	1,036,592 74

The following tabular statement shows the amount of business disposed of during the fiscal year ending June 30, 1873 :

	Number.	Amount involved.
Accounts on hand June 30, 1872	645	\$21,319,856 47
Accounts received during the year	711	28,756,702 92
Total	1,356	50,076,559 39
Accounts reported during the year	793	33,926,556 19
Accounts remaining unsettled	561	16,150,003 20
Total	1,356	50,076,559 39

The accounts on file unsettled, although many are already in hand, are divided as follows, viz :

Accounts of 1872	6
Accounts of 1873	555
Total	561

Pensioners recorded, increased, restored, and re-issued	38,076
Pensioners transferred	3,963
Pension-vouchers examined	957,749
Payments entered	875,012
Pages of abstract added	36,274
Pages of difference and miscellaneous copied	3,591
Copies of surgeon's certificates of examination furnished Commissioner of Pensions in increase-cases	1,449

Seventy-two special settlements were made, (the number not being included in the tabular statement above,) mostly old accounts, finally closed, some of which had remained unsettled many years.

The force in this division during the year numbered 47 clerks and 3 copyists.

It is my desire that the work of this division shall be brought up to current work. The changes that constantly occur at the agencies, and the errors made, should be discovered as soon as possible, so that steps can be taken to have the accounts adjusted and closed at once.

By a constant, careful, and sometimes personal examination of the accounts of agents who have been out of office some time, I have succeeded in collecting many thousands of dollars which were heretofore considered as total loss.

The following tabular statement exhibits the amount paid at the several agencies during the year ending June 30, 1873 :

State.	Agency.	Agent.	Artificial limbs.	Invalids.	Act of February 14, 1871.	Widows and others.	Total.
Arkansas.....	Little Rock.....	James Coates.....	\$50 00	\$17,483 38	\$21,289 09	\$74,804 61	\$113,627 08
Do.....	do.....	A. D. Thomas.....		2,819 10	3,569 32	10,011 01	16,399 43
Connecticut.....	Hartford.....	D. C. Rodman.....	736 90	131,283 71	34,606 15	268,794 11	435,430 87
California.....	San Francisco.....	H. C. Bennett.....	1,001 89	34,989 84	9,170 41	21,189 09	66,351 23
District of Columbia.....	Washington City.....	David C. Cox.....	2,794 75	257,759 61	209,493 56	271,656 43	741,704 35
Delaware.....	Wilmington.....	E. D. Porter.....	125 00	27,483 83	3,134 39	41,697 79	72,391 01
Indiana.....	Fort Wayne.....	Hiram Iddings.....	709 05	187,497 52	20,250 82	244,643 38	453,100 77
Do.....	Indianapolis.....	C. W. Brouse.....	1,854 45	349,305 79	59,341 02	532,975 31	943,476 57
Do.....	do.....	W. H. H. Terrill.....	550 00	106,163 34	15,262 37	152,011 49	273,992 20
Do.....	Madison.....	Mark Tilton.....	893 40	137,900 20	28,246 51	250,101 48	417,141 59
Illinois.....	Chicago.....	Daniel Blakely.....	1,959 30	381,752 90	34,744 88	354,287 65	769,744 73
Do.....	Quincy.....	B. M. Prentiss.....	500.00	185,232 49	26,885 18	224,740 99	437,358 66
Do.....	Springfield.....	William Jayne.....		4,427 31	1,343 97	9,922 12	15,693 40
Do.....	do.....	S. H. Jones.....	709 30	169,990 67	21,807 08	216,083 27	408,590 32
Do.....	do.....	J. H. Moore.....	450 00	60,881 03	7,989 29	79,900 18	149,220 50
Do.....	Salem.....	James S. Martin.....	337 00	131,644 48	18,701 18	265,233 85	415,916 51
Do.....	do.....	W. E. McMackin.....	503 55	120,414 05	15,626 07	243,112 55	379,656 22
Iowa.....	Des Moines.....	S. Goodrell.....	200 00	33,091 59	6,131 13	50,189 18	89,611 90
Do.....	do.....	B. F. Gue.....	775 00	83,779 98	12,058 62	122,403 70	219,017 30
Do.....	Fairfield.....	D. B. Wilson.....	518 50	137,333 61	20,195 87	193,353 15	351,401 13
Do.....	Marion.....	J. B. Young.....	452 47	144,315 49	17,484 58	208,118 21	370,370 75
Kansas.....	Topeka.....	Charles B. Lines.....	1,317 45	135,019 60	9,448 20	122,378 05	268,163 30
Kentucky.....	Lexington.....	A. H. Adams.....	406 95	66,610 40	61,929 24	250,684 79	379,631 38
Do.....	Louisville.....	W. D. Gallagher.....	275 00	65,909 03	41,626 09	181,560 49	289,370 61
Do.....	do.....	R. M. Kelley.....	150 00	68,105 33	37,432 27	164,588 54	270,276 14
Louisiana.....	New Orleans.....	R. H. Isabelle.....	600 00	30,599 03	40,319 78	48,129 07	119,647 88
Maine.....	Augusta.....	F. M. Drew.....	1,550 00	158,998 72	35,834 34	220,889 75	417,272 81
Do.....	Bangor.....	S. B. Morison.....	506 00	138,417 05	14,538 35	205,601 44	359,662 84
Do.....	Portland.....	George L. Beal.....	413 25	175,164 43	38,760 86	233,966 71	448,305 25
Massachusetts.....	Boston.....	Charles A. Phelps.....	2,278 50	527,046 81	55,567 87	799,298 69	1,384,191 87
Maryland.....	Baltimore.....	Harrison Adreon.....	1,112 20	126,647 93	55,826 67	192,384 44	375,971 24
Michigan.....	Detroit.....	Arnold Kinchen.....	1,095 88	290,100 01	55,838 32	408,266 88	755,901 09
Do.....	do.....	Samuel Post.....	400 00	102,274 76	17,674 02	138,490 38	258,839 16
Do.....	Grand Rapids.....	Thomas Foote.....	977 20	97,770 11	12,446 07	123,161 26	234,354 64
Missouri.....	Macon City.....	William C. Ebert.....	1,125 00	131,878 28	46,663 95	228,860 71	408,527 94
Do.....	Saint Louis.....	James Lindsey.....	1,005 60	132,471 84	52,321 42	299,729 31	485,528 17
Do.....	do.....	A. R. Easton.....	150 00	35,490 73	9,540 77	64,419 80	109,601 30
Minnesota.....	Saint Paul.....	E. McMurtrie.....	551 71	117,982 07	9,552 76	148,669 45	276,755 99
Mississippi.....	Vicksburg.....	John T. Rankin.....	162 53	6,359 10	32,409 03	46,137 58	85,068 24
New Hampshire.....	Concord.....	Alvah Smith.....	357 80	176,798 71	32,820 90	221,388 97	431,366 38
Do.....	Portsmouth.....	D. J. Vaughan.....	341 20	41,017 94	9,568 93	70,751 16	121,679 23
New York.....	Albany.....	S. H. H. Parsons.....	6,599 38	555,777 29	165,149 91	771,487 19	1,499,013 77
Do.....	Canandaigua.....	L. M. Drury.....	3,278 36	558,177 64	146,423 30	669,753 42	1,377,632 72
Do.....	Brooklyn.....	John Hall.....	656 00	89,863 68	48,748 33	146,155 20	285,423 26
Do.....	New York City.....	L. L. Doty.....	1,466 73	114,766 18	32,782 84	167,625 89	316,641 64
Do.....	do.....	S. B. Dutcher.....	2,039 00	307,551 91	67,127 24	383,675 69	760,393 84
New Jersey.....	Trenton.....	James F. Rusting.....	928 00	233,061 76	52,998 66	303,038 55	590,026 97

North Carolina.....	Raleigh.....	Charles H. Belvin.....	15,392 52	45,539 87	73,283 71	134,216 10
Nebraska.....	Omaha.....	S. S. Caldwell.....	183 85	30,447 82	19,699 31	53,150 64
New Mexico.....	Santa Fé.....	E. W. Little.....	50 00	3,851 40	2,953 73	6,999 13
Ohio.....	Cincinnati.....	Charles E. Brown.....	4,300 80	475,768 89	87,261 24	1,235,081 61
Do.....	Cleveland.....	Seth M. Barber.....	1,919 70	64,250 27	376,202 82	759,746 04
Do.....	Columbus.....	John A. Norris.....	1,549 82	298,991 85	76,536 68	831,249 47
Oregon.....	Oregon City.....	Henry Warren.....	5,162 30	3,753 31	4,484 42	13,400 03
Pennsylvania.....	Philadelphia.....	H. G. Sichel.....	11,060 82	952,059 10	98,748 45	1,078,559 65
Do.....	do.....	D. R. B. Nevin.....		50,244 71	1,267,799 97	1,338,014 68
Do.....	Pittsburgh.....	James McGregor.....	2,494 85	61,659 76	471,022 63	900,158 09
Rhode Island.....	Providence.....	Charles R. Brayton.....	1,300 00	47,622 10	8,184 48	154,435 24
Tennessee.....	Knoxville.....	D. T. Boynton.....	80 40	91,377 71	62,003 60	455,012 28
Do.....	Nashville.....	William J. Stokes.....	184 02	26,011 62	83,742 41	233,589 07
Do.....	do.....	W. Y. Elliott.....	5,676 99	19,779 11	31,238 45	56,694 55
Vermont.....	Burlington.....	J. L. Barstow.....	695 40	93,034 34	18,613 47	235,360 07
Do.....	Montpelier.....	Stephen Thomas.....	1,106 70	114,692 64	26,716 23	284,199 26
Virginia.....	Richmond.....	Andrew Washburn.....	100 00	28,463 19	186,029 34	267,098 43
West Virginia.....	Wheeling.....	T. M. Harris.....	1,757 23	154,267 32	75,560 64	511,374 50
Wisconsin.....	La Crosse.....	John A. Kellogg.....	505 16	63,616 01	8,479 14	167,274 93
Do.....	Milwaukee.....	Edward Ferguson.....	1,363 28	176,543 59	15,370 86	453,452 86
Do.....	Madison.....	Thomas Reynolds.....	535 00	121,357 76	16,102 57	334,868 12
Washington, Ter.....	Vancouver.....	S. W. Brown.....		3,898 11	759 99	5,854 02
Total.....			74,056 33	10,579,954 62	2,782,976 45	26,958,852 95

COLLECTION DIVISION.

The following statement shows the work of this division during the months named:

Month.	Delinquents recorded.	Entries on register.	Special cases.			Letters written.
			Number of cases examined.	Vouchers examined.	Accounts referred to.	
1872.						
July	330	123	162	672	294	102
August	470	89	162	637	291	194
September	226	140	100	328	137	65
October		194				52
November	76	207	80	554	200	78
December	80	153	226	1,792	444	124
1873.						
January	93	164	263	3,666	433	253
February		256	335	6,883	479	222
March		146	117	2,148	317	222
April		188	379	7,193	449	169
May		141	250	7,126	476	149
June	31	131	307	7,542	308	217
Total	1,306	1,932	2,381	38,531	3,828	1,847

Number of cases reported for suit, 2.

BOUNTY-LAND AND PENSION DIVISION, WAR OF 1812.

During the fiscal year ending 30th of June, 1873, 11,201 pension claims, act of February 14, 1871, have been examined and returned to the Commissioner of Pensions for his action.

Seven hundred and fifty-one bounty-land claims have been examined and reported to the Commissioner of Pensions.

Four hundred and thirty-nine letters have been written on subjects connected with the war of the Revolution and the war of 1812.

The work of the division is up to date, so that the mails of the day may be answered on the succeeding day.

There are ten lady copyists assigned to this office, and this number seems to be sufficient for the discharge of the duties required of them. The number of pages of difference-sheets copied was 4,585; compared, 4,675. The number of pages of miscellaneous papers copied was 6,226; compared, 9,813; letters copied, 4,062; compared, 6,879; total pages copied, 14,873; compared, 21,367; names indexed, 27,514; money difference-sheets registered and copied, 698; property difference-sheets registered and copied, 349; engineer difference-sheets registered and copied, 44; miscellaneous papers copied, 1,039.

The number of settlements added to the files during the fiscal year is 10,226, viz: settlements certified by Second Comptroller—accounts of disbursing quartermasters, 1,276; of commissaries, 1,238; of agents for paying pensions, 183; of engineer officers, 57; of officers of Freedmen's Bureau, 13; miscellaneous claims, 2,661; and returns of quartermasters' property, 4,798; total, 10,226. The quantity of matter now on the files is enormous, being estimated at 125 tons in weight. Another room, containing 3,300 feet of shelving, has been assigned to this office, and it is probable that this is all that will be required this year. The pension

accounts will, for the next ten years, probably require more room than all others. The large file-room has been furnished with extinguishers, and great care is taken to guard against fire. The files are in good condition, and, I am glad to say, the men in charge of them are careful and attentive to the trust committed to them.

The act of Congress approved June 23, 1870, to authorize the settlement of the accounts of officers of the Army and Navy for losses of funds, vouchers, and property during the war of the rebellion, and extended for two years by the act of June 7, 1872, will expire by limitation June 23, 1874. It is believed that within the period covered by the extension all the urgent cases requiring relief under said acts will be adjudicated.

Nearly one year remains during which said acts will be available, though it is impossible to say whether these acts will afford sufficient time to enable all worthy claimants under them to take advantage of the relief they afford.

It is suggested that a general law might with propriety be recommended for the favorable action of Congress, giving the accounting officers, in conjunction with the proper military bureaus having administrative action on the accounts and returns, equity jurisdiction for a limited amount, to enable them to close accounts without recourse to Congress for a special act of relief in each particular case. In this connection it may not be improper to ask attention to the report from this office for the fiscal year ending June 30, 1868, showing statement of balances standing to the debit of officers arising out of advances made between May, 1792, and July 1, 1815, (Finance Report, 1868, pages 75-127 inclusive.) These balances are generally for small amounts, and the accounts have stood open on the books since 1815—nearly sixty years. As there does not appear to be any probability that any portion of the money thus charged will ever be recovered, I respectfully renew the recommendation made in that report, and refer to it now as an additional reason for granting the equity jurisdiction above suggested.

Claims for services rendered in the Quartermaster's Department, and filed under the law known as the eight-hour law, act of May 18, 1872, and the President's proclamation of May 19, 1869, have been received. Much difficulty has been experienced in fixing upon a proper basis on which settlements can be made. It seemed necessary that all claims accruing under the act should be received before action should be taken on any of them. This course appeared to be necessary for the reason that owing to the fact that Army officers frequently changed their stations, and the name of a claimant was liable to appear on the rolls of two or more officers for the same service. In this way unintentional errors were liable to be made. To avoid confusion and liability to errors of this sort, it was deemed best to have each chief quartermaster forward the rolls of claimants for reduced pay, and also request them to notify this office in cases where no just claims under said act exist.

All the rolls have not yet reached this office, but as soon as they shall be received, settlements will be made promptly, and little if any delay is anticipated in their final adjustment.

During the year nearly all of the claims made by employes of the Engineer Corps, under the act of May 18, 1872, known as the "Eight-hour law," and numbering several thousand, have been adjusted, and disbursing officers are now engaged in paying the men entitled to extra compensation under that law. The number of claimants and the total amount paid cannot yet be ascertained, owing to the fact that the approved rolls are in possession of the different disbursing officers and will not be forwarded to this office until the men are paid.

The experience of each new year demonstrates more clearly the necessity of a limitation upon the time within which claims may be presented to the Executive Departments. Congress has deemed it wise to make a limitation in respect to claims presented to the Commissioners of Claims and the Court of Claims; and there is, I believe, no State in the Union which has not made such provision in respect to suits between individuals. The Government needs such protection much more than an individual, for the latter generally has such personal knowledge of his business as will put him upon his guard when fraud is attempted against him, while the Government transacts its immense business entirely through agents or officers, whose stations are often changed. Frequently its agents or officers, after quitting its service, are not disposed to neglect their private pursuits to bestow time and labor gratuitously in protecting the Government from imposition; and often, when they have the disposition, lapse of time will so impair their recollections that they can give no information of value. Every day's experience shows how difficult it frequently is to procure on behalf of the Government definite and reliable evidence in respect to ancient transactions on which stale claims are founded.

Under such circumstances it is comparatively easy for claimants, by *ex-parte* evidence secured at their own leisure, and with no check of cross-examination, to bolster up demands which are either wholly unfounded or grossly exaggerated.

A proper limitation would seem to be three years from the time when the claim accrued, with one year after the passage of the act in case of claims which accrued more than two years previous to the passage of the act. If it be thought that this is allowing but a short period for the adjustment of such claims, it should be considered that the creditor of the Government always knows where to find his debtor, and that the debtor is always willing and able to pay just demands.

I invite your attention particularly to claims under the act of March 2, 1861, which provided for payment of expenses incurred in the Indian hostilities in Oregon and Washington Territories in the years 1855-'56. Seventeen years have passed since the close of the war, and during more than twelve years the law has been in force authorizing the adjustment of the claims. Very few claims are now being presented, and it seems advisable that only a short period—say one year—should be longer allowed for presentation of claims under this act.

I take great pleasure in bearing testimony to the general faithfulness, industry, and fidelity displayed by the clerks employed in this office during the past year; and trust the day is not far distant when the labors they have performed for the Government will be properly appreciated by Congress, and a fair increase of the inadequate compensation allowed in some cases will be granted.

It is not creditable to the Government that faithful and useful clerks in the Auditors' offices who perform identical duties of equal responsibility with others, should be more meagerly paid than the clerks in offices which have been recently re-organized. It is true that the salaries of the former were long since fixed, and have not been changed, but justice and fair-dealing alike require that this inequality should be promptly corrected, and I trust this matter will receive early attention.

Respectfully submitted.

ALLAN RUTHERFORD,
Auditor.

Hon. WILLIAM A. RICHARDSON,
Secretary of the Treasury.

REPORT OF THE FOURTH AUDITOR.

REPORT

OF

THE FOURTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Fourth Auditor's Office, August 29, 1873.

SIR: In accordance with your request of the 7th instant, that I should forward to you the annual report of the operations of this office for the fiscal year ending June 30, 1873, I have the honor to transmit the following tabular statements, in which is embraced the information desired.

I.—PAYMASTERS' DIVISION—GEORGE L. CLARK, CHIEF.

Statement of accounts, including Marine, received and settled in the Paymasters' Division from July 1, 1872, to June 30, 1873, with the amount of cash disbursed in those settled, and the number of letters received and written in relation to the same.

PAYMASTERS' AND MARINE ACCOUNTS.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Cash disbursements.
1872.					
July	42	27	96	113	\$732, 264 52
August	33	36	119	161	1, 247, 789 25
September	21	27	69	115	809, 642 90
October	40	23	92	37	346, 394 36
November	28	27	81	101	883, 316 48
December	17	28	85	101	1, 203, 244 22
1873.					
January	51	38	126	178	1, 575, 956 44
February	25	31	97	118	1, 866, 836 17
March	28	40	72	82	2, 075, 044 12
April	43	33	102	156	1, 481, 611 74
May	36	32	137	135	418, 649 40
June	19	39	73	134	2, 156, 439 89
Total	383	381	1, 149	1, 491	14, 797, 189 49

Number of unsettled accounts on hand July 1, 1872, 9; number of unsettled accounts on hand June 30 1873, 11; average number of clerks employed in the division, 12.

II.—PENSION DIVISION—RICHARD GOODHART, CHIEF.

Statement showing the amounts disbursed at the different Agencies on account of Navy pensions, and the work performed by the Navy Pension Division during the fiscal year ending June 30, 1873.

PENSION ACCOUNTS.

Location.	Number of Navy invalid pensioners.	Number of Navy widow pensioners.	Amount disbursed to invalids.	Amount disbursed to widows.	Total disbursements.
Baltimore, Md	56	72	\$5,714 44	\$15,006 00	\$20,720 44
Boston, Mass.	233	289	31,098 67	51,041 02	82,134 69
Brooklyn, N. Y.	302	330	41,057 21	67,240 70	108,297 91
Cincinnati, Ohio	38	74	4,168 27	14,209 83	18,378 10
Chicago, Ill.	37	26	7,102 59	3,724 33	10,826 92
Detroit, Mich.	11	22	2,854 53	1,259 30	4,113 83
Hartford, Conn.	14	24	1,295 50	5,886 52	7,182 02
Louisville, Ky.	5	12	826 00	2,311 90	3,137 90
Milwaukee, Wis.	8	12	1,504 72	3,661 99	5,166 71
New Orleans, La.	13	8	2,082 07	1,742 78	3,824 85
Pittsburgh, Pa.	13	32	1,268 27	6,682 52	7,950 79
Philadelphia, Pa.	153	273	19,650 60	49,739 54	69,390 14
Portland, Me.	61	71	8,468 47	13,025 65	21,494 12
Portsmouth, N. H.	34	32	3,211 87	4,645 10	7,856 97
Providence, R. I.	14	23	1,113 39	5,093 81	6,207 20
Richmond, Va.	21	36	2,784 48	7,562 50	10,346 98
San Francisco, Cal.	12	6	1,570 74	1,299 97	2,870 71
Saint Louis, Mo.	12	10	3,343 00	2,253 30	5,596 30
Saint Paul, Minn.	1	4	903 17	932 60	1,835 77
Trenton, N. J.	23	38	2,900 67	13,337 45	16,238 12
Washington, D. C.	95	138	13,080 57	36,489 43	49,570 00
Total	1,156	1,532	155,994 23	307,146 24	463,140 47

During this time there were 231 accounts received and 275 settled, involving an expenditure of those settled of \$623,720.54. Also, there were 568 letters received, and 440 written. Average number of clerks employed, 1.

III.—RECORD DIVISION—CHARLES COOK, CHIEF.

Statement of correspondence of the Fourth Auditor's Office for the fiscal year ending June 30, 1873, and the work of the Record Division.

Date	Letters received; keyed in.	Letters written; keyed out.	Letters recorded.	Letters filed.	Letters referred to other bureaus.	Letters indexed.	Names indexed and double indexed.	Dead-letters registered.	Letters written by record division.
1872.									
July	1,238	1,283	1,453	883	20	3,035	5,284	13	18
August	1,311	1,344	1,030	904	14	1,510	2,835	12	36
September	2,053	1,452	1,519	892	6	2,548	5,050	18	20
October	1,313	1,177	972	737	12	897	1,222	13	15
November	1,123	1,222	1,448	904	24	2,337	4,043	13	55
December	1,164	1,256	1,378	713	32	3,158	5,171	10	19
1873.									
January	1,268	1,528	1,463	891	29	2,756	4,744	17	11
February	1,223	901	1,206	626	17	2,219	3,861	15	17
March	1,191	1,537	1,247	916	17	3,620	6,140	21	60
April	1,591	1,768	1,245	1,157	30	243	526	15	18
May	1,371	1,469	1,720	995	15	1,091	1,655	23	27
June	1,152	1,334	1,262	871	17	953	2,183	20	13
Total	16,018	16,271	15,943	10,489	233	24,367	43,414	190	309

Average number of clerks employed, 54.

IV.—PRIZE-MONEY AND MISCELLANEOUS DIVISION—BENJ. P. DAVIS, CHIEF.

Statement of the work performed by the Prize-money and Miscellaneous Division during the fiscal year ending June 30, 1873.

Date.	Prize-lists.			Letters.		Claims.		Amount paid.	Dead-letters registered.	Checks against accounts.
	Lists received.	Lists apportioned.	Amount appropriated.	Letters received.	Letters written.	Claims received.	Claims settled.	Prize-money.		
1872.										
July	1	2	\$210,644 69	266	255	59	30	\$15,071 33	12	.....
August				247	336	24	38	5,849 79	12	.....
September				268	435	205	172	192,225 88	18	.....
October				203	285	26	21	2,674 36	13	.....
November				153	274	33	35	6,679 99	13	.....
December				177	231	20	22	5,034 89	10	.....
1873.										
January				247	258	28	25	4,544 50	17	.....
February	1	1	198,251 42	248	218	35	27	173,069 76	15	.....
March	1	1	27,500 00	233	230	30	26	26,347 39	21	.....
April				539	622	101	31	6,130 30	15	.....
May				328	361	62	23	3,979 33	23	.....
June	1	1	2,371 67	261	314	32	10	1,557 81	20	.....
Total	4	5	438,787 78	3,170	3,858	655	450	393,165 33	190	179

In addition to the above this division is charged with the duties of preparing tabular statements and reports called for by Congress and the Secretary of the Treasury; keeping a record of appointments, resignations, removals, and absences; receiving and distributing the stationery used by the office, and the payment of salaries to employes.

Average number of clerks employed, 2.

V.—GENERAL CLAIM DIVISION—A. C. ADAMSON, CHIEF.

Statement of the work performed by the General Claim Division for the year ending June 30, 1873.

Date.	Claims received.	Claims adjusted.	Amount involved.	Letters written.	Number of reports on applications for pensions.	Number of reports on applications for bounty-land.	Number of reports on applications for admission to Naval Asylum.
1872.							
On hand June 30	92	103	\$20,439 58	502	35	11	1
July	112	128	30,431 67	462	24	2	.....
August	127	149	17,628 97	463	15	2	1
September	153	165	13,851 52	511	15	1	.....
October	200	177	15,988 74	435	26	1	.....
November	187	137	20,907 29	574	23	1	.....
December	227						.....
1873.							
January	164	201	19,221 96	567	40	1	.....
February	95	119	5,637 32	280	10	1	.....
March	223	167	10,861 56	729	14	1	.....
April	180	230	36,617 86	565	16	2	.....
May	177	158	14,469 23	654	22	2	2
June	166	173	11,455 82	507	56	.....	2
Total	2,103	1,907	217,511 72	6,249	296	25	6

Average number of clerks employed, 6.

VI.—NAVY AGENTS' DIVISION—WILLIAM F. STIDHAM, CHIEF.

Statement of the work performed by the Navy Agents' Division for the fiscal year ending June 30, 1873.

Date.	Accounts received.	Accounts settled.	Amount involved.	Letters received.	Letters written.
1872.					
July	11	8	\$363,946 15	148	130
August	11	12	2,829,215 43	170	125
September	13	15	46,638 40	111	132
October	64	63	234,404 38	150	128
November	23	19	235,087 14	149	145
December	7	9	73,121 08	129	131
1873.					
January	13	13	1,084,137 15	122	153
February	9	7	723,547 09	117	97
March	12	14	270,692 29	138	141
April	20	17	2,743,645 79	177	178
May	5	5	271,658 65	172	165
June	8	9	499,751 60	146	140
Total	196	191	9,375,845 17	1,729	1,665

ALLOTMENT ACCOUNTS.

Date.	Allotments registered.	Allotments discontinued.	Date.	Allotments registered.	Allotments discontinued.
July, 1872	24	76	January, 1873	42	47
August, 1872	30	74	February, 1873	8	50
September, 1872	68	81	March, 1873	24	76
October, 1872	50	80	April, 1873	28	70
November, 1872	107	88	May, 1873	106	68
December, 1872	126	42	June, 1873	28	52
Total	405	441	Total	236	363

Statement of the amounts paid by Navy agents for allotments during the year 1872.

New York	\$75,063 00
Boston	50,887 00
Philadelphia	44,857 50
Washington	25,582 00
Portsmouth	5,632 00
Baltimore	10,851 00
San Francisco	7,516 50
Total	220,389 00

Accounts remaining on hand June 30, 1873, 8; average number of clerks employed, 6½; number of vouchers examined, 24,090.

VII.—BOOK-KEEPERS' DIVISION—PARIS H. FOLSOM, CHIEF.

Statement of the work performed in the Book-keepers' Division for the fiscal year ending June 30, 1873.

Date.	Number of pay requisitions.	Cash-pay, requisitions, amount.	Number of repay requisitions.	Cash-repay, requisitions, amount.	Letters received.	Letters written.	Accounts journalized, entered, and balanced.	Extracts from ledgers.	Accounts received.	Accounts settled.
1872.										
July.....	121	\$3,096,300 97	13	\$66,478 16	164	218	173	46	16	16
August.....	122	1,814,968 01	14	69,692 46	138	173	.....	94	.....	.....
September.....	149	3,160,750 87	9	326,085 22	134	261	10	113	.....	.....
October.....	109	2,240,590 33	14	63,993 62	135	148	25	61	3	3
November.....	144	2,155,920 21	23	89,577 64	124	173	269	32	5	5
December.....	138	2,135,858 44	9	66,024 08	129	177	474	43	.....	.....
1873.										
January.....	108	1,345,676 81	9	109,748 25	148	220	77	129	99	99
February.....	103	1,631,187 51	10	232,084 34	113	184	55	58	3	3
March.....	99	2,561,747 80	3	459,381 79	136	191	92	41	3	3
April.....	149	3,159,001 97	25	1,139,620 50	166	196	261	103	1	1
May.....	125	1,997,138 25	26	576,331 50	130	183	55	36	4	4
June.....	163	2,306,624 18	3	568,915 38	150	179	100	22	6	6
Total.....	1,530	27,655,735 35	178	3,767,732 94	1,667	2,303	1,591	778	140	140

Average number of clerks employed, 64.

The system and order in the arrangement of files and papers which prevail in the office, the modes of transacting business, the keeping of the books, the promptitude with which claims and accounts have been settled, and the amount of work accomplished, may be mentioned with satisfaction. I am pleased again to acknowledge the co-operation I have received from Mr. Moore, my chief clerk, and from other able and faithful clerks.

I have the honor to be, sir, with esteem and respect, very respectfully,
your obedient servant,

STEPHEN J. W. TABOR,
Auditor.

Hon. WILLIAM A. RICHARDSON,
Secretary of Treasury.

REPORT OF THE FIFTH AUDITOR.

REPORT OF THE FIFTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT, FIFTH AUDITOR'S OFFICE,
Washington, November 15, 1873.

SIR: Herewith are submitted the tabular statements of the operations of this Office for the fiscal year ended June 30, 1873. There have been thirteen thousand and fifty-three (13,053) letters written, two hundred and thirty-one thousand two hundred and eighty-nine (231,289) vouchers examined, and fifteen thousand seven hundred and ninety-nine (15,799) accounts adjusted, involving \$829,742,602.42.

In view of anticipated reduction in the amount of work for the future, no first-class vacancies have been filled, except by the transfer of temporary clerks to the permanent roll. The nine temporary clerks heretofore provided for this Office will be no longer required. The increased number of accounts adjusted, with a reduced number of clerks, and the increased amounts involved, show the efficiency of the clerical force has not been diminished.

Very respectfully,

J. H. ELA,
Auditor.

Hon. WILLIAM A. RICHARDSON,
Secretary of the Treasury.

A.—Statement of the expenses of all missions abroad, for salaries, contingencies, and loss by exchange, from July 1, 1872, to June 30, 1873, as shown by accounts adjusted in this

No.	Mission.	Salary.	Contingen- cies.	Loss by ex- change.	Total.
ARGENTINE REPUBLIC.					
1	Julius White, minister	\$1,875 00	\$30 98	.....	
2	D. E. Clapp, chargé d'affaires	1,500 00	574 20	.....	
		3,375 00	605 18	.....	\$3,980 18
AUSTRIA.					
3	John Jay, minister	12,000 00	1,135 25	.....	
4	J. F. Delaplaine, secretary of legation	1,800 00		.....	
		13,800 00	1,135 25	.....	14,935 25
BELGIUM.					
5	J. R. Jones, minister	7,500 00	657 35	.....	8,157 35
BRAZIL.					
6	J. R. Partridge, minister	12,000 00	413 19	.....	
7	R. C. Shannon, secretary of legation	1,800 00		.....	
		13,800 00	413 19	.....	14,213 19

A.—Statement of the expenses of all missions abroad, &c.—Continued.

No.	Mission.	Salary.	Contingen- cies.	Loss by ex- change.	Total.
BOLIVIA.					
8	L. Markbreit, late minister.....	\$4,100 27	\$307 79	\$531 99	
9	J. T. Croxton, minister.....	3,805 64	65 02		
		7,905 91	372 81	531 99	\$8,810 71
CHILI.					
10	J. P. Root, minister.....	10,000 00	346 70	895 47	11,242 17
CHINA.					
11	F. F. Low, minister.....	12,000 00	500 00	2,573 41	
12	S. W. Williams, secretary and interpreter.....	5,000 00		870 30	
		17,000 00	500 00	3,443 71	20,943 71
COSTA RICA.					
13	J. B. Blair, minister.....	7,500 00	258 73	107 06	7,865 79
DENMARK.					
14	M. J. Cramer, minister.....	7,500 00	279 64	186 91	7,966 55
ECUADOR.					
15	E. R. Wing, minister.....	7,500 00	504 84	741 60	8,746 44
FRANCE.					
16	E. B. Washburne, minister.....	17,500 00	4,055 38		
17	W. Hoffman, secretary of legation.....	2,635 00			
	W. Hoffman, chargé d'affaires.....	2,308 96			
18	F. Moore, secretary of legation.....	2,000 00			
19	G. Washburne, secretary of legation.....	1,500 00			
		25,933 96	4,055 38		29,989 34
GERMAN EMPIRE.					
20	George Bancroft, minister.....	17,500 00	4,604 08	247 35	
21	A. Bliss, secretary of legation.....	2,635 00			
	A. Bliss, chargé d'affaires.....	1,438 75			
22	N. Fish, assistant secretary of legation.....	2,000 00		6 31	
	N. Fish, chargé d'affaires.....	275 14			
		23,838 89	4,604 08	253 66	28,696 63
GREECE.					
23	J. M. Francis, minister.....	7,500 00	440 18		7,940 18
GREAT BRITAIN.					
24	R. C. Schenck, minister.....	8,750 00	16,453 94		
25	B. Moran, secretary of legation.....	2,635 00	2,680 63		
	B. Moran, chargé d'affaires.....	1,450 40			
26	W. H. Cheesebrough, assistant secretary.....	2,000 00			
		14,825 40	19,134 57		33,959 97
GUATEMALA.					
27	S. A. Hudson, late minister.....	3,790 11	683 20	380 00	4,853 31
HAWAIIAN ISLANDS.					
28	H. A. Peirce, minister.....	7,500 00	142 44		7,642 44
HAYTI.					
29	E. D. Bassett, minister.....	7,500 00	192 60	63 21	7,755 81
HONDURAS.					
30	H. D. Baxter, minister.....	7,500 00	481 17		7,981 17

A.—Statement of the expenses of all missions abroad, &c.—Continued.

No.	Mission.	Salary.	Contingen- cies.	Loss by ex- change.	Total.
ITALY.					
31	George P. Marsh, minister	\$6,000 00	\$6,281 89		
32	G. W. Wurts, secretary of legation.....	1,800 00			
		9,800 00	6,281 89		\$16,081 89
JAPAN.					
33	C. E. DeLong, minister	12,000 00	966 77	1,034 90	
34	E. DeLong Berry, secretary of legation	2,500 00		204 59	
35	N. E. Rice, interpreter	2,500 00		204 86	
		17,000 00	966 77	1,444 35	18,311 12
LIBERIA.					
36	M. J. Turner, minister	3,507 00	298 24	40 40	3,845 64
MEXICO.					
37	T. H. Nelson, minister	12,000 00	1,286 82		
	P. Bliss, secretary of legation	1,800 00			
		13,800 00	1,286 82		15,086 82
NETHERLANDS.					
39	C. T. Gorham, minister	7,500 00	438 24		7,938 24
PARAGUAY AND URUGUAY.					
40	J. L. Stevens, minister	11,250 00	122 46	310 50	11,682 96
NICARAGUA.					
41	C. N. Riotte, minister	6,758 24	236 02		6,994 26
RUSSIA.					
42	J. L. Orr, late minister	3,356 16			
43	E. Schuyler, chargé d'affaires	6,495 92	880 87		
		9,852 08	880 87		10,732 95
SALVADOR.					
44	T. Biddle, minister	7,500 00	190 42		7,690 42
SPAIN.					
45	D. E. Sickles, minister	12,000 00	6,596 65	306 32	
46	A. A. Ades, secretary of legation	1,800 00			
		13,800 00	6,596 65	306 32	20,702 97
SWEDEN.					
47	C. C. Andrews, minister	7,500 00	804 75	370 71	8,675 46
SWITZERLAND.					
48	H. Rublee, minister	7,500 00	304 46		7,804 46
TURKEY.					
49	George H. Boker, minister	7,500 00	4,214 79	155 58	11,870 37
VENEZUELA.					
50	William A. Pile, minister	1,875 00	84 10		1,959 10
CENTRAL AMERICAN STATES.					
51	George Williamson, minister	2,439 56	66 20		2,505 76
UNITED STATES OF COLOMBIA.					
52	Thomas F. Wallace, chargé	1,944 80			1,944 80

A.—Statement of the expenses of all missions abroad, &c.—Continued.

No.	Mission.	Salary.	Contingen- cies.	Loss by ex- change.	Total.
UNITED STATES DISPATCH AGENT.					
53	B. F. Stevens.....	\$2,000 00	\$20,032 50	.....	\$22,032 50
	Total.....	325,795 95	57,579 99	\$9,231 47	392,607 41
UNITED STATES BANKERS, LONDON.					
54	Clews, Habicht & Co.....	.....	.....	1,112 39	355,334 50

REMARKS.

9. Inclusive of salary while receiving instructions and for transit.
 17. Salary while acting as chargé.
 24. Private amanuensis and cable dispatches included in contingencies; accounts for first and second quarter of 1873 not received.
 31. Accounts for first and second quarter of 1873 not received—\$6,000—for moving legation from Florence to Rome, included in contingent expenses.
 50. No accounts received for three quarters.
 53. Amount of contingencies not included in total of the other accounts, as they already contain the same.

B.—Statement of consular fees, consular salaries and emoluments to officers, and loss by exchange for the fiscal year ended June 30, 1873.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Acapulco.....	\$2,000 00	\$1,132 27		No returns. Accounts for second quarter 1873 not received.
Aguas Calientes.....	.....	.....	.....	
Aix-la-Chapelle.....	1,875 00	2,187 50	.....	
Cologne.....	491 50	491 50		Inclusive only of first quarter, 1873. Returns incomplete.
Alexandria.....	4,290 76	437 07	\$80 62	Inclusive of salary of consular clerk.
Algiers.....	1,500 00	52 50	119 39	
Alicante.....	175 27	175 27		Inclusive only of third quarter 1872 and second quarter 1873. No returns for other quarters.
Amoor River.....	250 00	10 30		No returns received since September 30, 1872.
Amoy.....	3,000 00	2,584 14	373 45	
Amsterdam.....	1,000 00	1,182 71		No returns.
Nieuwediep.....	135 23	135 23	.....	
Ancona.....	68 26	68 26	.....	
Antigua.....				No returns.
Antwerp.....	2,500 00	2,816 18	.....	
Apia.....	1,000 00	141 05	214 72	
Archangel.....				No returns. Inclusive of transit salary. Returns for first and second quarters 1873, not received.
Aspinwall.....	2,760 83	3,920 29	.....	
Augsburg.....	131 25	131 25	.....	
Aux Cayes.....	500 00	678 11		Reports from agencies not received. Accounts for second quarter 1873 not received.
Bahia.....	750 00	705 44	.....	
Bangkok.....	3,000 00	144 75	713 81	No returns received from agencies.
Barbadoes.....	1,587 28	1,587 28	.....	
Barcelona.....	1,500 00	288 76	57 78	
Tarragona.....	301 20	301 20		Inclusive of additional compensation allowed when fees reach \$3,000.
Barmen.....	2,000 00	6,734 00	98 63	
Crefeld.....	1,902 59	3,185 50		Report from agency not received. Return for second quarter 1873 not received.
Dusseldorf.....	1,142 00	1,142 00	.....	
Basle.....	2,000 00	3,309 50	36 99	
Olten.....	2,010 63	2,840 00		Returns from agencies incomplete. Inclusive of instruction salary.
Batavia.....	1,000 00	923 29	.....	
Bathurst.....	77 18	77 18	.....	
Bay of Islands.....	1,000 00	620 94	17 21	No returns from agencies.
Christchurch.....	80 41	80 41	.....	
Beirut.....	2,000 00	143 02	113 79	
Belfast.....	2,164 84	10,713 73		No returns from agencies.
Ballymena.....	329 00	329 00	.....	
Belize.....	530 18	530 18	.....	
Bergen.....	116 50	116 50		No returns from agencies.
Berlin.....	4,006 40	9,295 50	.....	

B.—Statement of consular fees, consular salaries and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Bilbao				No returns.
Birmingham	\$2,500 00	\$11,480 02		
Leicester	1,768 50	1,802 25		
Kidderminster	1,222 00	1,222 00		
Redditch	1,009 50	1,009 50		
Wolverhampton	925 00	925 00		
Bogota	43 50	43 50		
Bombay	218 00	218 00		
Bordeaux	2,000 00	6,561 44	\$29 18	
Pan	118 00	118 00		
Bayonne	22 00	22 00		
Bradford	3,015 47	14,951 00		Accounts for second quarter 1873 not received.
Bremen	3,000 00	3,400 50		
Geezemunde	2,000 00	2,389 68		
Brindisi	1,500 00	21 25	75 51	No report from agency.
Bristol	1,200 26	1,200 26		
Gloucester	383 08	383 08		
Worcester				No returns.
Brunswick	2,424 50	2,424 50		
Brussels	3,701 14	4,182 50		
Bucharest				Do.
Buenaventura				Do.
Buenos Ayres	2,122 25	4,267 20		
Cadiz	1,500 00	1,542 67	11 58	
Cairo	89 00	89 00		Return for second quarter 1873 not received.
Calcutta	6,845 75	5,553 72		Returns from agencies incomplete. Inclusive of transit salary.
Callao	3,500 00	3,592 42		
Camargo	195 28	195 28		
Canea	1,000 00		100 00	
Canton	4,000 00	1,353 37	414 63	No reports received from the agencies.
Cape Haytien	1,000 00	624 94		Returns from agencies incomplete.
Cape Town	1,000 00	485 17	36 35	
Port Elizabeth	542 36	542 36		
Cardiff	2,832 02	2,852 02		
Llanely	37 50	37 50		
Milford Haven	10 15	10 15		
Newport	459 92	459 92		
Swansea	195 92	195 92		
Carlsruhe	2,259 75	2,259 75		
Mannheim	759 50	759 50		
Kehl	322 50	322 50		
Carrara	590 00	590 00		
Carthage, United States of Colombia	500 00	400 84		
Carthage, Spain				No returns.
Ceylon	1,000 00	632 96		
Chee-Foo	858 31	858 31		
Chemnitz	1,164 84	4,154 50		Accounts for first and second quarters 1873 not received.
Chihuahua	168 00	168 00		Inclusive of first and second quarters 1873 only. The returns for third and fourth quarters 1872 not received.
Chin-Kiang	3,000 00	3,147 15	131 76	
Christiania	224 00	224 00		
Ciudad Bolivar	230 50	230 50		Returns for first and second quarters 1873 not received.
Clifton	2,000 00	5,063 00		Inclusive of additional compensation allowed when fees reach \$3,000.
St. Catharines	278 50	278 50		
Coaticook	2,000 00	6,381 75	7 25	Do.
Lineboro	1,721 00	1,721 00		
Hereford	270 00	270 00		
Potton	147 50	147 50		
Stanstead	347 50	347 50		
Georgeville	98 00	98 00		
Cobija				No returns.
Colonia	11 42	11 42		No returns from agency. Account second quarter 1873 not received.
Comayagua and Tegucigalpa				No returns.
Amapala	163 28	163 28		Returns for third and fourth quarters 1872 not received.
Constantinople	3,000 00	339 75	263 44	
Copenhagen	332 00	332 00		
Cequimbo				No returns.
Caldera				Do.
Cork	2,000 00	1,158 66		
Waterford	47 57	47 57		

B.—Statement of consular fees, consular salaries and emoluments to officers, &c.—Continued

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Corunna	\$75 88	\$75 88		No returns from agencies.
Curacao	2,249 47	2,249 47		
Bonaire	104 76	104 76		Return for first quarter 1873 not received.
Cyprus	500 00		\$32 50	Accounts for first and second quarters 1873 not received.
Demerara	2,000 00	2,513 09		
Denia				No returns.
Dresden	4,238 65	5,245 73		
Dublin	2,257 62	2,257 62		
Dundee	2,000 00	7,572 28	5 47	
Aberdeen	1,030 75	1,030 75		
Elsinore	375 00	3 00	18 60	Inclusive only of the third quarter 1872; vice-consul in charge not a citizen of United States.
Falmouth	442 07	442 07		
Scilly Islands				No fees.
Fayal	750 00	461 54		
Flores	98 71	98 71		
Graciosa	6 00	6 00		
St. Jorge	23 95	23 95		
St. Michael	94 74	94 74		
Terceira	22 88	22 88		
Florence	2,252 50	2,252 50		No returns from agency.
Foo-Chow	3,500 00	1,330 71	353 20	
Fort Erie	1,500 00	2,382 50		
Port Rowan	562 50	562 50		Partial returns.
Port Stanley and St. Thomas	317 00	317 00		
Frankfort-on-the-Main	3,000 00	3,980 59		
Funchal	1,500 00	154 68	67 24	
Gaboon	1,000 00	3 00		
Galatza				No returns.
Gaspé Basin				No fees.
Geneva	1,500 00	1,541 90	3 92	
Genoa	1,500 00	1,564 91	4 82	
Milan	339 25	339 25		
Ghent	262 50	262 50		
Gibraltar	1,500 00	831 06		
Glasgow	3,000 00	11,803 39		
Goderich	1,408 33	761 77		
Stratford	2,012 50	2,012 50		
Gottenburg				No returns.
Grand Bassa	26 83	26 83		Return for fourth quarter 1872 not received.
Guadeloupe	857 82	857 82		No return from agency.
Guatemala	703 00	703 00		Returns from agencies not received.
Guayaquil	562 50	415 90		Account for fourth quarter 1872 not received.
Guaymas	1,000 00	833 26		
Guerrero	160 00	160 00		
Hakodadi	2,500 00	436 06	229 22	
Halifax	2,000 00	3,803 01	5 06	Returns from agencies not received.
Hamburg	2,000 00	9,998 35	132 97	
Harburg	1,844 25	1,844 25		
Lubec	55 78	55 78		
Kiel	41 50	41 50		
Cuxhaven				No fees.
Hamilton, Bermuda	2,462 82	2,462 82		
St. George's	359 53	359 53		Return for fourth quarter 1872 not received.
Hamilton, Canada	2,844 70	4,366 00		
Paris	932 50	932 50		
Hankow	3,000 00	1,348 56	439 86	
Kiu-Kiang	721 24	721 24		
Havana	8,000 00	23,815 97		Inclusive of salary of two consular clerks.
San Juan de los Remedios	893 15	893 15		
Havre	6,000 00	5,839 39	19 39	
Dunkirk	283 82	283 82		
Brest	225 00	225 00		
Rouen	201 97	201 97		
Dieppe	85 63	85 63		
Cherbourg	20 00	20 00		
Honfleur				
Helsingfors	15 49	15 49		Inclusive only of third and fourth quarters 1872; the other quarters' returns not received.
Hobart Town				No returns.
Hong-Kong	2,625 00	9,195 14		Accounts for second quarter 1873 not received.
Jerusalem	1,500 00	44 00	153 57	
Kanagawa	3,000 00	5,684 59	305 22	
Kingston, Jamaica	2,000 00	1,927 77	7 83	
Black River	103 45	103 45		

B.—Statement of consular fees, consular salaries and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Falmouth	\$86 52	\$86 52		
Montego Bay	145 12	145 12		
Port Antonia	83 31	83 31		
Grand Caymaus	35 25	35 25		
Old Harbor	11 38	11 38		
San-la-Mar	48 14	48 14		
Kingston, Canada	1,500 00	1,227 00		
Bellville	1,938 50	1,938 50		
Napanee	843 50	843 50		
Pictou	329 50	329 50		
Gananoque	60 25	60 25		
Laguayra	1,125 00	441 75		Accounts for second quarter 1873 not received.
Laguna				No returns.
Lambayeque	85 18	85 18		Return for second quarter 1873 not received.
Lantahala	750 00	27 40	\$108 32	Accounts for second quarter 1873 not received.
La Paz, Bolivia				No returns.
La Paz, Mexico	677 10	677 10		
San José	61 50	61 50		
La Rochelle	1,656 59	349 50	36 81	Inclusive of instruction and transit salaries.
Cognac	1,616 50	1,689 00		
Limoges	1,383 50	1,383 50		
Rocheport	107 50	107 50		
La Union	508 84	508 84		
Leeds	1,000 00	1,162 49	06	Accounts for first and second quarters 1873 not received.
Huddersfield	1,000 00	3,160 50		Returns for first and second quarters 1873 not received.
Hull	246 16	246 16		Do.
Leghorn	1,500 00	1,922 94	2 35	
Leipsic	3,007 00	7,777 75		Inclusive of consular clerks' salary and additional compensation when fees reach \$3,000.
Leith	3,137 49	3,502 63		
Dunfermline	1,955 00	1,955 00		
Liege	1,468 50	1,468 50		
Lisbon	1,500 00	540 93	86 40	Returns from agencies not received.
Liverpool	9,270 37	34,210 57		Inclusive of instruction and transit salaries
Saint Helens	2,043 38	3,946 00		
London	7,500 00	51,444 03		
Ramsgate	29 00	29 00		Returns imperfect.
Dover	2 00	2 00		Do.
Londonderry	495 50	495 50		
Ludwigshafen	1,751 00	1,751 00		
Lyons	2,221 32	9,730 53	251 95	Inclusive of consular clerk's salary from April 1, 1873, to June 30, 1873.
Saint Etienne	2,056 30	3,143 00		
Malaga	1,500 00	1,860 59	13 07	
Almeria Malaga	225 00	225 00		No fees received at the other agencies.
Malta	1,500 00	138 88	71 43	
Manchester	3,000 00	29,206 52		
Manila	1,350 18	1,350 18		No returns from agencies.
Manzanillo, Mexico	555 91	555 91		
Maracaibo	1,192 96	1,192 96		
Moranham	1,000 00	173 46	5 20	
Marseilles	2,933 99	3,802 33	9 15	Inclusive of instruction and transit salaries.
Cette	1,201 21	1,201 21		
Toulon	35 35	35 35		
Matamoras	2,000 00	826 00		
Santa Cruz Point	2,602 50	2,430 00		
Matanzas	2,500 00	4,991 86		
Curdenas	1,600 00	4,727 70		
Sagua la Grande	1,500 00	2,430 91		
Mayence	2,812 00	3,351 50		Accounts for expenses incomplete.
Mazatlan	1,276 93	1,276 93		
Medellin				No returns.
Melbourne	4,000 00	2,414 77	29 01	
Port Adelaide	81 15	81 15		
Merida	110 50	110 50		Inclusive only from April 14, 1873, to June 30, 1873.
Progreso	131 93	131 93		Do.
Messina	1,500 00	2,556 01		
Catania	70 22	70 22		
Syracuse	11 37	11 37		
Gioja				No fees.
Mexico	1,000 00	320 50		
Mier	149 50	149 50		Return for fourth quarter 1872 not received.
Minatitlan	829 94	829 94		No returns from agency.

B.—Statement of consular fees, consular salaries and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Monterey	\$34 00	\$34 00		Returns for fourth quarter 1872 and first quarter 1873 not received; no returns from agencies.
Montevideo	1,911 00	894 44	\$13 62	Inclusive of instruction and transit salaries.
Montreal	4,000 00	5,901 87		
Lachine	1,139 50	1,139 50		
Hemmingford	469 50	469 50		
Three Rivers	367 00	367 00		
Sorel	226 00	226 00		
Moscow	13 00	13 00		Returns for first and second quarters 1873 not received.
Mozambique				No returns.
Munich	1,500 00	1,277 50	27 92	
Nagasaki	3,000 00	731 51	350 69	
Nantes	1,500 00	323 82	31 75	
L'Orient	77 50	77 50		
Saint Nazaire	98 96	98 96		
Naples	1,500 00	1,458 31		
Castelamare	288 50	288 50		
Nassau	2,000 00	1,292 23		
Harbor Island	287 17	287 17		
Governor's Harbor	294 90	294 90		
Green Turtle Bay	49 79	49 79		
San Salvador	84 20	84 20		
Jaagua	40 66	40 66		
Newcastle-upon-Tyne	1,500 00	1,721 00		
Carlisle	795 00	795 00		
Hartlepool	587 92	587 92		
Sunderland	582 27	582 27		
New-Chwang	160 68	160 68		
Nice	1,500 00	482 00	44 18	
Meatone	120 00	120 00		
Ningpo	773 61	773 61		
Nuevo Laredo	728 50	728 50		
Nuremberg	4,007 97	6,452 22		
Bamberg	1,099 50	1,099 50		
Oaxaca	4 00	4 00		Returns for first and second quarters 1873 not received.
Odessa	2,000 00	78 00	287 18	
Taganrog	134 50	134 50		
Rostoff	21 50	21 50		
Omoa and Truxillo				Returns incomplete.
Oporto	1,761 07	193 00	99 60	Inclusive of instruction and transit salaries.
Osaka and Hiogo	3,692 95	2,398 84	105 63	No fees received at the agencies.
Ostend				Inclusive of transit salary.
Padang				No returns.
Palermo	1,611 26	1,753 20		No returns.
Marsala	51 05	51 05		Inclusive of instruction salary.
Licati	52 21	52 21		
Girgenti	98 24	98 24		
Trapani	147 40	147 40		
Panama	3,500 00	3,105 59		
Para	896 73	1,810 56		Accounts for second quarter 1873 not received. Inclusive of instruction and transit salaries.
Paramaribo	1,774 03	1,774 03		
Paris	8,000 00	52,416 00		Inclusive of salary of three consular clerks.
Celais	213 00	213 00		Returns incomplete.
Lille	88 00	88 00		Do.
Paso del Norte	585 15	78 50		Inclusive of instruction and transit salaries.
Payta	500 00	314 52		
Pernambuco	2,000 00	1,458 21	64 57	Returns from agencies incomplete.
Pictou	375 00	427 78		Returns incomplete.
Piedras Negras	277 00	277 00		Returns for first and second quarters 1873 not received.
Pireus	980 50	12 00		
Syra	17 72	17 72		
Plymouth	171 85	171 85		
Brixham	99 20	99 20		
Dartmouth	4 00	4 00		
Guernsey	22 00	22 00		
Jersey	54 00	54 00		
Port Louis, Mauritius	2,651 10	360 58	106 96	Inclusive of instruction salary.
Port Mahon	1,039 78	3 50	44 94	Returns incomplete.
Port Said	2,000 00	29 50	103 52	No returns received from agencies.
Port Sarnia	1,500 00	1,468 00		
London	1,415 75	1,415 75		
Port Stanley	500 00	96 55		Accounts for first and second quarters 1873 not received.

B.—Statement of consular fees, consular salaries and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Prague.....	\$1,250 00	\$2,083 00		Accounts for expenses not received; no returns of fees for first and second quarters 1873.
Prescott.....	1,500 00	1,313 00	\$1 86	
Ottawa.....	1,786 54	2,319 00		
Brockville.....	1,343 00	1,343 00		
Morrisburg.....	756 50	756 50		
Cornwall.....	492 00	492 00		
Prince Edward Island.....	1,500 00	717 57	7 00	
Georgetown.....	42 74	42 74		
Cascumpec.....	60 00	60 00		
Summerside.....	94 00	94 00		
Puerto Cabello.....	1,184 33	1,184 33		
Quebec.....	1,500 00	1,027 34	4 95	
Rheims.....	1,695 00	1,695 00		
Riga.....				No returns.
Rio Grande do Sul.....	833 33	367 32		Accounts for second quarter 1873 not received.
Rio Hacha.....				No fees.
Rio de Janeiro.....	9,046 13	6,750 80	1 12	Inclusive of allowance, by act of Congress approved December 17, 1872, to Vice-Consul Cordeiro.
Rio Negro.....				No returns.
Rome.....	1,890 21	375 50	43 29	Returns incomplete.
Rosario.....	461 40	461 40		
Rotterdam.....	2,000 00	1,860 42	22 82	
Scheidam.....	1,979 50	1,979 50		
Flushing.....	2 00	2 00		
Sabanilla.....				No returns.
San Andres.....	122 45	122 45		Return for first quarter 1873 not received.
San Dimas.....				No returns.
San José.....				Do.
Port Limon.....				Do.
Punta Arenas.....				Do.
San Juan del Norte.....	3,035 00	413 30		Inclusive of instruction and transit salaries.
San Juan del Sur.....	2,000 00	377 66		
San Juan, P. R.....	2,000 00	706 31		
Ponce.....	1,464 62	1,464 62		
Mayaguez.....	1,401 73	1,401 73		
Guayama.....	497 90	497 90		
Arecibo.....	372 03	372 03		
Fajardo.....	225 28	225 28		Returns for third quarter 1872 not received.
Aquadilla.....	64 85	64 85		Returns for fourth quarter 1872 and first quarter 1873 not received.
Naguabo.....	196 92	196 92		No fees for third quarter 1872; no other returns received.
San Luis Potosi.....				Returns for first and second quarters 1873 not received.
San Salvador.....	42 50	42 50		Do.
La Libertad.....	191 58	191 58		
Santa Cruz.....	1,500 00	113 90		Returns from agency incomplete.
Santa Martha.....	589 81	589 87		
Santander.....	44 00	44 00		Return for first quarter 1873 not received.
Gijon.....	8 12	8 12		Do.
Santiago, Cape Verde.....	562 50	131 92	47 84	Accounts for second quarter 1873 not received.
Santiago de Cuba.....	2,500 00	863 25		
Baracoa.....	971 71	971 71		
Guantánamo.....	375 91	375 91		
Manzanillo.....	373 31	373 31		
Santa Cruz.....	2 90	2 90		
Santos.....	175 25	175 25		
Seville.....	757 39	757 39		
Seychelles.....	1,500 00	143 93	67 68	
Shanghai.....	5,127 70	10,807 35		Inclusive of salary of consular clerk.
Sheffield.....	4,354 46	9,462 75		
Nottingham.....	2,118 26	7,943 50		
Sierra Leone.....	151 08	151 08		Return for second quarter 1873 not received.
Singapore.....	2,500 00	1,201 22	162 51	
Penang.....	144 86	144 86		
Smyrna.....	2,000 00	1,444 55	61 77	
Sonneberg.....	3,854 47	6,404 75		
Sonsonate.....	299 54	299 54		Returns for third quarter 1872 not received.
Southampton.....	2,000 00	489 50		
Portsmouth.....	36 00	36 00		
Weymouth.....	19 50	19 50		
Cowes.....	56 00	56 00		
Spezia.....	1,500 00	5 00	112 92	
St. Bartholomew.....				No returns.
St. Catharine's.....	1,500 00	107 68		

B.—Statement of consular fees, consular salaries and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.,	Salary and emoluments.	Fees.	Loss.	Remarks.
St. Christopher	\$59 56	\$59 56		No returns for first quarter 1873.
St. Domingo	1,500 00	554 38		
St. Helena	1,500 00	728 87	\$17 90	
St. John's, Canada	1,500 00	2,841 50		
Stanbridge	1,072 50	1,072 50		
Freligsburg	314 00	314 00		
Sutton	209 50	209 50		
St. John's, Newfound- land	445 46	445 46		No returns from agencies.
St. John, New Bruns- wick	3,706 93	5,956 46	6 30	
St. Stephen's	1,172 72	1,172 72		
St. Andrew's	347 92	347 92		
St. George	384 82	384 82		
St. McAdam	297 53	297 53		
St. Merimichi	65 60	65 60		
Frederickton	388 00	388 00		
St. Marc	444 32	444 32		
St. Martin	457 69	457 69		
St. Eustatius	11 76	11 76		No returns for first and second quarters 1873.
St. Paul de Loando	1,000 00			No returns.
St. Pierre, Martinique				Do.
Port de France				Inclusive only of third and fourth quarters 1872. Other quarters not received.
St. Pierre, Miquelon	97 87	97 87		Accounts for first and second quarters 1873 not received.
St. Petersburg	1,000 00	460 50	70 13	Inclusive of instruction and transit salaries.
St. Thomas	4,000 00	2,364 59		
Stettin	1,224 78	304 44	36 94	
Königsburg	195 25	195 25		
Danzig	30 75	30 75		
Memel	15 50	15 50		
Swinemünde	5 00	5 00		
Stockholm	592 08	592 08		No returns from agencies.
Stuttgart	2,000 00	3,012 75	20 43	Inclusive of additional compensation allowed when fees reach \$3,000.
Swatow	3,500 00	667 50	470 67	
Sydney	1,249 96	1,249 96		
Newcastle	759 29	759 29		
Tabasco	602 86	129 56		Inclusive of instruction and transit salaries.
Tahiti	1,000 00	653 10		
Talcahuano	1,000 00	366 66		
Tamatave	2,000 00	32 86	213 65	
Tampico	1,919 83	578 61		
Tuxpan	141 53	141 53		
Tangier	3,000 00	20 00	100 50	
Taranto				No fees.
Teneriffe	288 54	288 54		
Las Palmas	128 25	128 25		
Tien-Tsin	3,500 00	776 13	534 72	
Toronto	2,000 00	4,210 00		Inclusive of additional compensation allowed when fees reach \$3,000.
Port Hope	2,042 76	2,237 00		
Coburg	1,014 00	1,014 00		
Guelph	783 50	783 50		
Whitley	112 50	112 50		From May 8 to June 30, 1873.
Trieste	2,000 00	1,416 37		
Fiume	19 48	19 48		
Trinidad de Cuba	2,671 70	579 23		Inclusive of instruction salary.
Cienfuegos	2,230 47	2,596 71		
Trinidad, (island)	453 36	453 36		
Tripoli	3,000 00	1 00	191 52	
Tumbez	500 00	145 13	9 68	
Tunis	3,000 00	17 00		
Tunstall	2,000 00	7,610 02		Inclusive of additional compensation allowed when fees reach \$3,000.
Turk's Islands	2,000 00	487 11	60 50	
Cockburn Harbor	185 81	185 81		
Salt Cay	273 52	273 52		
Valencia	634 61	2 00	12 40	Returns incomplete.
Valparaiso	3,000 00	2,483 40		
Venice	750 00	425 34	30 11	
Vera Cruz	3,500 00	1,712 67		
Victoria	2,725 00	2,867 36		
Vienna	1,500 00	5,304 50	79 40	Adjustment of salary not yet effected.
Brunn	325 50	325 50		
Pesth	249 50	249 50		
Windsor, Nova Scotia	1,000 00	573 76		
Windsor, Canada	1,500 00	2,617 25		
Chatham	1,024 50	1,024 50		
Wallaceburg	879 00	879 00		
Winnipeg	1,500 00	534 10		

B.—*Statement of consular fees, consular salaries and emoluments to officers, &c.—Continued.*

Consulates, consular agencies, &c.	Salary and emoluments	Fees.	Loss.	Remarks.
Zacatecas	\$6 00	\$6 00	.....	Inclusive only of first and second quarters 1873; third and fourth of 1872 not received.
Zante	16 50	16 50	.....	
Cephalonia	30 00	30 00	.....	Returns for first and second quarters 1873 not received.
Patras	140 00	140 00	.....	Return for second quarter 1873, not received.
Zanzibar	1,390 81	207 14	\$198 20	Inclusive of transit salary.
Zurich	2,000 00	3,352 50		Inclusive of additional compensation allowed when fees reach \$3,000.
St. Gall	2,000 00	2,917 25		
Total	539,441 32	746,594 89	9,156 24	

RECAPITULATION.

Total fees received.....		\$746,594 89
Salaries, &c., to officers.....	\$539,441 32	
Loss by exchange.....	9,156 24	
		546,597 56
Excess of fees over salaries and loss by exchange.....		197,997 33

B 1.—*Expenditures on account of sundry appropriations from July 1, 1872, to June 30, 1873, as shown by adjustments in this Office.*

For interpreters to the consulates in China, Japan, and Siam	\$8,502 52
For salaries of the marshals of the consular courts in Japan, including that at Nagasaki, and in China, Siam, and Turkey	3,890 88
For rent of prisons for American convicts in Japan, China, Siam, and Turkey	11,751 13
For expenses of the consulates in the Turkish dominions, viz: Interpreters, guards, and other expenses of the consulates at Constantinople, Smyrna, Candia, Alexandria, Jerusalem, and Beirut.....	4,261 50

C.—*Statement showing the amount expended by the consular officers of the United States for the relief of American seamen, the money received by said officers for extra wages, &c., and the loss by exchange incurred by them during the fiscal year ended June 30, 1873, as shown by the accounts settled in this Office.*

Consulate.	Expended.	Received.	Loss by exchange.
Acapulco.....	\$2,138 94	\$22 85	\$8 29
Amoy	111 38	33 37	13 52
Amsterdam		126 00	
Antigua	225 00		
Antwerp	111 80	777 18	
Apia	289 00	165 00	31 68
Aspinwall	1,138 80	143 20	
Aux Cayes, Hayti	501 20		
Bangkok	47 69		
Barbadoes	309 59	103 55	
Barcelona	12 90		
Batavia	2,825 25	175 45	222 90
Bay of Islands, New Zealand	888 35	614 42	17 42
Belize, Honduras	21 00		
Bermuda	367 96	283 00	
Bombay	50 38	71 92	
Bremen	403 30	551 48	
Bristol	110 38	153 66	
Buenos Ayres	784 84	573 26	
Cadiz	650 12	121 79	43 33
Calcutta	85 00	655 34	
Callao	4,038 00	3,590 03	
Cardiff	137 80	81 80	
Constantinople	31 39		63
Cape Town	13 68		
Comayagua	60 25		
Cork	65 32	592 38	
Coruana	38 25		
Demerara	35 58	100 44	
Dundee, Scotland	557 88		
Elsinore	86 44		
Fayal	3,326 07	1,188 62	
Falmouth, England	304 49		
Fort Erie, Canada	62 00		
Genoa	7 12	31 66	

C.—Statement showing the amount expended by the consular officers, &c.—Continued..

Consulate.	Expended.	Received.	Loss by exchange.
Gibraltar.....	\$284 61	\$43 35	
Glasgow.....		50 00	
Guayaquil.....	1,219 34	120 00	
Guaymas.....		13 20	
Hakodadi.....	42 50	263 50	
Halifax.....	76 35		
Hamburg.....	26 70	818 95	\$16 79
Havana.....	362 75	2,025 60	
Havre.....	638 20	110 75	14 82
Hong-Kong.....	819 06	574 20	
Honolulu.....	729 75	891 25	
Kanagawa.....	108 00	348 11	
Kingston, Jamaica.....	305 29	229 20	5 12
Laguayra.....	16 74		
Leghorn.....		80 00	
Leith, Scotland.....		656 63	
Liverpool.....	750 86	34,428 70	
London.....	1,133 53	1,280 50	
Londonderry.....	8 51		24
Malaga.....	1,805 13	34 00	30 76
Madagascar.....	20 00	30 94	
Manila.....	1,134 25	335 83	
Manchester.....	20 09		
Manzanillo, Mexico.....		125 00	
Marseilles.....	386 15	75 00	
Matanzas.....	97 00	278 75	
Matamoros.....	78 00		
Mauritius.....	659 62	120 00	24 49
Melbourne.....	621 50	755 84	5 64
Montevideo.....	369 41	92 64	
Nagasaki.....		146 85	
Nassau, Bahamas.....	3,701 16	175 05	
Naples.....	36 05	81 00	
Newcastle, England.....	140 55	715 00	3 68
Osaka and Hiogo.....	110 00		12 22
Panama.....	1,829 35	1,339 70	
Paramaribo.....	668 40		
Paris.....	15 44		
Payta.....	4,040 48	840 00	
Pernambuco, (steamship Erie burned at sea).....	6,170 18	45 00	731 44
Plymouth, England.....	240 02		
Quebec.....	8 50		
Rio de Janeiro.....		827 14	
Rio Grande do Sul, Brazil.....	531 39	110 00	
Santiago, Cape Verde Islands.....	733 45	143 25	65 74
Santiago de Cuba.....	209 50		
Seychelles.....	525 00	92 17	18 10
Saint Catharine's, Brazil.....	72 56	20 00	
Saint Helena.....	139 26	577 38	
Seville.....		33 34	
Singapore.....	742 55	1,687 78	
Swatow.....	66 50	193 17	
Shanghai.....	50 82	301 72	
Sydney, Australia.....	486 26	1,449 62	
Saint John, New Brunswick.....	35 50	174 75	
Saint Pierre, Miquelon.....	93 70		
Saint-Thomas, West Indies.....	1,423 57	150 00	
Tahiti.....	1,835 98		
Tulcahuano.....	3,347 64	445 00	
Tampico.....	31 92		
Teneriffe.....	581 95	128 93	47 24
Tien-Tsin, China.....		40 00	
Toronto.....	10 00		
Trieste.....	14 78	36 53	
Trinidad de Cuba.....	32 60		
Trinidad Island.....	111 54		
Valparaiso.....	138 70	386 64	
Vera Cruz.....	199 13	63 80	
Victoria, Vancouver's Island.....	43 50	120 00	
Zanzibar.....	12 00		
Total.....	59,950 46	64,312 13	1,314 05

RECAPITULATION.

Amount expended by consuls for relief of seamen.....	\$59,950 46
Amount expended by consuls for loss in exchange.....	1,314 05
Amount paid for the passage of destitute seamen, (see Schedule D).....	11,019 21
Total amount of expenditures.....	72,284 42
Amount of extra wages, &c., received by consuls.....	64,312 13
Excess of expenditures over receipts.....	7,972 29

D.—Statement showing the number of destitute American seamen sent to the United States from the following consulates and the amount paid for their passage during the fiscal year ended June 30, 1873.

Consulate.	Number of seamen.	Amount.	Consulate.	Number of seamen.	Amount.
Acapulco.....	15	\$150 00	Panama.....	44	\$440 00
Antigua.....	9	90 00	Payta.....	1	10 00
Aspinwall.....	162	1,620 00	Pernambuco.....	†75	750 00
Aux Cayes.....	11	170 00	Port au Prince.....	1	10 00
Barbadoes.....	16	185 00	Port Hastings, Nova Scotia.....	4	40 00
Baracoa.....	3	30 00	Port Limon.....	11	110 00
Bay of Islands, New Zealand.....	6	60 00	Porto Rico.....	2	20 00
Belize, Honduras.....	5	100 00	Port Louis, Mauritius.....	4	40 00
Bermuda.....	*41	410 00	Progreso.....	4	40 00
Bristol.....	2	20 00	Rio de Janeiro.....	10	100 00
Bombay.....	1	10 00	Rio Grande do Sul.....	2	30 00
Buenos Ayres.....	2	20 00	Sagua la Grande.....	15	150 00
Cadiz.....	1	10 00	Santiago, Cape Verde Islands.....	7	70 00
Callao.....	2	20 00	Santiago de Cuba.....	1	10 00
Calcutta.....	2	20 00	Singapore.....	1	10 00
Cape Town.....	2	30 00	Sierra Leone.....	1	10 00
Cardiff.....	1	10 00	St. Croix, West Indies.....	1	10 00
Cow Bay, Nova Scotia.....	2	20 00	Santo Domingo.....	6	60 00
Fayal.....	43	886 00	St. Helena.....	16	170 00
Gibraltar.....	3	30 00	San José del Cabo.....	9	90 00
Guadeloupe.....	5	50 00	St. Thomas, West Indies.....	39	390 00
Halifax.....	8	56 00	Seychelles.....	2	20 00
Havana.....	26	260 00	St. Christopher, West Indies.....	2	20 00
Hong-Kong.....	22	220 00	Tahiti.....	2	20 00
Honolulu.....	82	820 00	Talcahuano.....	3	30 00
Kanagawa.....	19	190 00	Tampico.....	1	10 00
Kingston, Jamaica.....	9	100 00	Teneriffe.....	11	310 00
Liverpool.....	18	180 00	Trinidad Island.....	4	40 00
London.....	3	30 00	Vera Cruz.....	9	90 00
Malaga.....	1	10 00	Victoria, Vancouver's Island.....	11	45 50
Manila.....	1	10 00	Wellington, New Zealand.....	1	10 00
Martinique.....	2	20 00	Zanzibar.....	2	20 00
Matamoros.....	2	20 00	Picked up at sea and brought to the United States.....	10	160 00
Matanzas.....	1	10 00	Relief afforded by naval paymasters to destitute American merchant seamen brought to the United States.....	27	329 41
Messina.....	1	10 00			
Melbourne.....	1	10 00			
Montevideo.....	1	10 00			
Nassau, Bahamas.....	*86	1,108 00			
North Sydney, Cape Breton Island.....	*26	340 00			
Padang.....	1	10 00	Total.....	983	11,019 91

* From wrecked vessels.

† Steamship Erie, burned at sea.

D 1.—Statement showing the amount expended in bringing to the United States American seamen charged with crime during the fiscal year ended June 30, 1873.

Consulate.	Number of seamen.	Amount.
Bay of Islands, New Zealand.....	5	\$250 00
Fayal, Azore Islands.....	4	260 00
Hong-Kong.....	3	300 00
St. Helena.....	1	96 80
Total.....	13	906 80

E.—Statement showing the amount refunded to citizens, seamen, or their representatives, directly from the United States Treasury, the several sums having been previously paid therein by consular officers, during the fiscal year ended June 30, 1873.

H. Abraham, seaman, estate of.....	\$45 46
Charles Brown, citizen, estate of.....	187 34
John F. Bryant, seaman, wages refunded.....	93 08
John Church, citizen, estate of.....	2,066 35
Jacob Jonsen, seaman, estate of.....	49 53
John C. Mendell, citizen, estate of.....	87 00
Andrew Olsen, seaman, wages refunded.....	90 12
Total.....	2,618 88

F.—Department accounts received and settled for the fiscal year ended June 30, 1873.

STATE DEPARTMENT.

Publishing laws in pamphlet form.....	\$84,516 96
Proof-reading and packing.....	2,944 96
Copper-plate printing, books, maps, &c.....	2,278 66
Rescue of American citizens from shipwreck.....	4 328 65
Expenses under the neutrality act.....	5,332 73
Stationery, furniture, &c.....	5,449 14
Contingent expenses of foreign intercourse and missions abroad.....	\$25,318 44
The same settled, on Department of State approval.....	4,158 08
Contingent expenses of consuls.....	35,554 79
The same settled, on Department of State approval.....	59,380 67
Salary and expenses of United States and British claim commission....	94,935 46
Salary and expenses of United States and Spanish claim commission...	55,954 98
Salary and expenses of United States and Mexican claim commission..	11,611 02
Salary and expenses of United States commissioners to Texas.....	25,205 28
Salary and expenses of United States commissioner to penitentiary congress at London.....	7,939 32
Salary and expenses of tribunal of arbitration.....	6,362 57
Salary and expenses of northern boundary survey.....	94,607 80
Salary and expenses of northern boundary survey.....	30,030 77
Entertainment of Japanese embassy.....	25,750 00
Statistical congress at St. Petersburg.....	300 00
	487,024 82

INTERIOR DEPARTMENT.

Expenses of taking ninth census.....	\$1,208,849 25
Expenses of taking eighth census.....	49,678 93
Miscellaneous and contingent expenses of Patent-Office.....	99,157 85
Publishing Patent-Office Official Gazette.....	5,425 00
Plates for Patent-Office Official Gazette.....	27,712 99
Expenses for copies of drawings in the Patent-Office.....	66,857 07
Expenses of packing and distributing congressional documents.....	7,492 46
Expenses of building hall in Smithsonian Institution.....	9,594 62
Preservation of collections of United States exploring expeditions.....	11,112 20
Maps to illustrate quarto volumes of ninth census.....	21,271 02
Photo-lithographing.....	26,375 13
Heating-apparatus, Library of Congress.....	1,436 56
	1,534,963 08

POST-OFFICE DEPARTMENT.

Contingent expenses of Post-Office Department.....	\$52,996 64
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G.—Statement showing the expenses of assessing the internal-revenue taxes in the several collection-districts, including the salaries, commissions, and allowances of the assessors, their contingent expenses, and the compensation of assistant assessors and store-keepers, from July 1, 1872, to June 30, 1873.

District.	Compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessors.	Survey of disulferies.	Compensation of assistant assessors.	Compensation of store-keepers.	Total.
ALABAMA.										
First district†	\$1,480 00	\$900 00	\$103 94	\$6 00	\$42 00			\$6,846 64	\$270 00	\$9,648 58
Second district*	1,680 55	1,593 96	82 69	6 00	175 69	\$283 33		10,515 04		14,337 26
Third district*	2,218 36	963 84	52 23		15 35	106 33	\$118 45	1,972 64	1,108 00	6,560 20
Total	5,378 91	3,462 80	238 86	12 00	233 04	389 66	118 45	19,334 32	1,378 00	30,546 04
ARIZONA.										
Arizona	2,218 40		10 00		9 00	300 00		720 00		3,257 40
ARKANSAS.										
First district†	1,534 73	375 00	30 21	22 75	52 25	60 00		2,582 92		4,657 86
Second district*	1,593 36	764 51	121 46	31 00		91 69		1,614 33		4,216 35
Third district*	2,335 16	374 99	18 25		23 45	133 33		4,571 97		7,457 15
Total	5,463 25	1,514 50	169 92	53 75	75 70	285 02		8,769 22		16,331 36
CALIFORNIA.										
First district	4,636 12	4,441 32	225 90		4 50	1,759 72		19,579 65	6,715 00	37,362 21
Second district*	149 42									149 42
Third district*	2,338 61	1,437 50	137 54	9 00	99 99	330 00	94 50	4,674 30	840 00	9,961 44
Fourth district	2,532 60	1,769 22	39 00		96 00	389 23		7,339 44		12,165 49
Fifth district*	2,371 70	1,264 00	48 07		15 00	265 31	7 50	3,829 50		7,801 08
Total	12,028 45	8,912 04	450 51	9 00	215 49	2,744 26	102 00	35,422 89	7,555 00	67,439 64
COLORADO.										
Colorado	2,300 82	1,261 29	72 80	20 83	31 50	450 33		3,012 25		7,149 82

* Including items belonging to previous fiscal years not before adjusted.

† June quarter accounts not adjusted and included in this report for want of certificate.

G.—Statement showing the expenses of assessing the internal-revenue taxes in the several collection-districts, &c.—Continued.

District,	Compensation.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessors.	Survey of distilleries.	Compensation of assistant assessors.	Compensation of storekeepers.	Total.
CONNECTICUT.										
First district.....	\$3,420 83	\$796 87	\$99 13	.....	\$36 05	\$201 25	\$5 10	\$6,371 22	\$6,828 00	\$17,758 45
Second district.....	1,782 31	1,061 29	36 80	.....	60 19	88 61	14 70	4,374 14	.....	7,418 04
Third district.....	766 57	400 00	1 30	\$17 50	17 89	150 00	.....	1,459 32	.....	2,812 58
Fourth district.....	1,515 14	708 42	35 53	.....	30 35	66 67	.....	5,640 48	.....	7,996 59
Total.....	7,484 85	2,966 58	172 76	17 50	144 48	506 53	19 80	17,845 16	6,828 00	35,985 66
DAKOTA.										
Dakota* f.....	2,407 24	.....	.....	1 50	5 00	.....	.....	1,750 82	.....	4,164 56
DELAWARE.										
Delaware.....	2,573 74	1,325 60	61 03	.....	37 42	37 50	.....	5,013 66	.....	9,048 95
DISTRICT OF COLUMBIA.										
District of Columbia*.....	1,541 74	1,532 42	61 90	.....	9 00	373 00	.....	4,489 45	.....	8,007 51
FLORIDA.										
Florida.....	2,081 00	1,000 00	86 91	9 00	151 62	300 00	.....	7,127 55	.....	10,756 08
GEORGIA.										
First district*.....	2,410 65	1,050 00	78 20	19 50	48 00	442 31	30 40	10,847 21	.....	14,926 27
Second district*.....	2,254 24	1,258 36	67 19	4 00	50 89	266 67	.....	8,919 47	.....	12,820 82
Third district*.....	2,407 51	1,432 42	127 20	.....	171 75	133 35	.....	9,838 26	.....	14,080 49
Fourth district*.....	2,475 89	1,595 00	65 09	.....	90 40	281 90	28 25	7,533 99	1,012 00	13,082 52
Total.....	9,548 29	5,335 78	337 68	23 50	361 04	1,124 23	58 65	37,138 93	1,012 00	54,940 10
IDAHO.										
Idaho*.....	1,875 00	132 00	51 78	.....	24 00	300 00	.....	4,231 52	2,322 00	8,936 30

ILLINOIS.											
First district*	13,130 73	3,696 06	117 63	5 30	63 31	123 85	11 50	13,675 24	20,575 00	51,257 97	
Second district*	1,838 53	637 58	30 00		42 00			2,068 76		4,757 52	
Third district*	4,215 87	930 65	24 25		28 70	159 43		4,343 66	2,664 00	12,366 56	
Fourth district*	5,639 33	1,062 96	18 60		65 34	68 75		3,529 36	4,048 00	14,432 34	
Fifth district*	16,453 49	1,420 00	25 42		45 00	265 83		6,903 89	16,040 00	41,153 63	
Sixth district†	1,840 67	538 00	25 81		36 52	100 00	6 30	5,057 54	2,432 00	10,036 84	
Seventh district*	2,093 38	796 98	59 94		32 35	53 33		4,065 23	3,170 00	10,271 21	
Eighth district*	8,200 64	1,309 99	87 03		60 21			4,790 80	8,346 00	22,794 67	
Ninth district*	1,941 56	45 00	20 03		29 50	88 88	4 60	1,652 21	992 00	4,773 78	
Tenth district*	1,384 75	265 39	67 22		29 44	176 92		3,300 81	304 00	5,528 53	
Eleventh district	1,248 63	250 00	21 25		23 05	66 00		1,932 67		3,541 60	
Twelfth district*	2,940 36	811 49	55 69		34 40	159 18	44 65	3,650 23	1,212 00	8,908 00	
Thirteenth district†	1,314 53	200 00	28 41		9 42	9 00	7 00	3,942 41		5,510 77	
Total	62,242 47	11,964 10	581 28	5 30	499 24	1,271 17	74 05	58,912 81	59,783 00	195,333 42	
INDIANA.											
First district*	4,753 32	1,036 25	100 60	12 00	57 30	141 97	178 70	4,540 42	5,452 00	16,272 56	
Second district	1,429 31	455 30	75 86		16 88	88 71	73 25	3,527 70	1,284 00	6,951 01	
Third district*	4,700 11	657 22	51 03	4 50	23 64	91 66	32 10	2,256 98	2,238 00	10,055 24	
Fourth district*	8,560 17	774 16	27 98		30 18	108 33	12 85	2,946 34	10,536 00	22,994 01	
Fifth district	1,331 05	200 00	15 00	2 00	15 00	132 91		1,679 93	671 00	4,046 89	
Sixth district*	3,809 20	655 25	68 90	6 50	6 32			2,190 11	2,620 50	9,356 78	
Seventh district	3,423 81	500 00	24 60		10 50	66 67		2,446 31	3,142 00	9,613 89	
Eighth district*	3,160 99	885 76	51 56		1 25	111 12		1,087 91	988 00	6,286 59	
Ninth district	1,647 47	28 00	20 09	2 00	5 40	37 62		2,812 19	500 00	5,452 77	
Tenth district*	1,336 17		8 00	2 00	1 98	53 00		1,935 93		3,337 08	
Eleventh district	1,356 08		8 00		45 00	88 87		1,483 46	24 00	3,005 41	
Total	35,507 68	5,191 94	451 62	29 00	213 45	918 86	296 90	26,907 28	27,855 50	97,372 23	
IOWA.											
First district*	1,759 02	611 15	52 80	4 50	23 41	97 78	14 95	3,062 06	272 00	5,897 67	
Second district*	2,254 00	406 94	42 44	7 50	24 50	70 77	8 85	2,626 63	1,252 00	6,693 63	
Third district*	3,795 25	761 57	51 55	2 40	48 96			2,765 21	2,850 00	10,274 94	
Fourth district	1,356 90	412 07	37 68	4 50	60 46	106 67		1,724 17		3,672 45	
Fifth district†	1,458 95	404 63	3 00			120 00		1,505 28		3,491 86	
Sixth district*	1,329 53	354 44	21 01	19 00	81 24	127 60		2,549 19		4,482 01	
Total	11,923 65	2,950 80	208 48	37 90	238 57	522 82	23 80	14,232 54	4,374 00	34,512 56	
KANSAS.											
Kansas	1,709 82	1,061 29	123 94		179 71	332 00	130 95	6,866 80	517 00	10,921 51	

* Including items belonging to previous fiscal years not before adjusted.

† June quarter accounts not adjusted and included in this report for want of certificate.

G.—Statement showing the expenses of assessing the internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessors.	Survey of distilleries.	Compensation of assistant assessors.	Compensation of store-keepers.	Total.
KENTUCKY.										
First district.....	\$1,828 09	\$727 42	\$103 82	.....	\$15 74	\$138 33	\$28 10	\$4,864 84	\$1,768 00	\$9,474 34
Second district*	2,471 58	884 37	57 55	.....	36 89	132 66	69 80	4,926 59	10,745 00	19,324 44
Third district*	2,030 04	798 63	32 25	.....	35 15	128 35	594 65	4,202 77	48 00	7,869 84
Fourth district*	3,609 06	1,548 74	100 40	.....	34 35	177 75	.....	5,905 70	31,023 00	42,399 00
Fifth district*	3,229 15	2,163 85	127 41	.....	31 00	.....	.....	8,268 85	19,074 50	32,894 76
Sixth district*	6,299 51	1,591 93	47 90	.....	61 93	221 15	43 70	6,441 93	25,844 00	40,532 05
Seventh district*	5,753 17	2,042 31	101 07	.....	23 20	320 00	1 90	9,270 30	59,100 00	76,671 95
Eighth district	1,681 64	709 86	130 13	.....	23 70	100 50	.....	5,645 46	9,504 00	17,795 29
Ninth district*	3,058 11	663 84	65 28	.....	89 80	177 39	204 08	4,362 40	2,004 00	10,624 90
Total	29,960 35	11,130 95	765 81	.....	411 76	1,396 13	942 23	53,888 84	159,110 50	257,606 57
LOUISIANA.										
First district*	5,110 10	3,189 15	137 18	.....	3 83	.....	.....	12,047 97	10,283 30	30,771 53
Second district	2,081 00	1,329 15	63 36	.....	21 88	320 00	.....	7,330 77	.....	11,146 16
Third district	2,210 44	594 19	58 42	.....	6 00	265 00	69 50	6,489 54	.....	9,693 09
Total	9,401 54	5,112 49	258 96	.....	31 71	585 00	69 50	25,868 28	10,283 30	51,610 78
MAINE.										
First district.....	1,555 94	690 83	15 00	.....	7 04	.....	.....	2,046 94	1,124 00	5,439 75
Second district*	1,331 04	40 00	13 00	\$7 25	46 74	88 88	.....	2,598 95	.....	4,125 86
Third district.....	1,331 68	110 00	16 50	.....	7 42	39 00	.....	1,485 05	.....	2,980 65
Fourth district	1,326 90	160 00	7 50	.....	18 75	64 00	.....	1,406 53	.....	2,983 68
Fifth district.....	879 17	.....	41 24	.....	16 32	88 55	.....	1,709 08	.....	2,734 36
Total	6,424 73	1,000 83	93 24	7 25	96 27	280 43	.....	9,246 55	1,124 00	18,273 30
MARYLAND.										
First district.....	4,497 77	1,061 54	110 00	21 75	7 37	622 22	.....	10,235 44	2,927 00	19,483 09
Second district*	352 70	.....	.....	.....	.....	.....	.....	.....	.....	352 70
Third district.....	4,340 39	2,658 33	101 70	1 75	25 00	.....	.....	17,485 40	4,280 00	28,892 57

Fourth district*	1,486 38	475 00	46 03	.....	7 32	44 34	42 45	4,004 88	2,312 00	8,418 40
Fifth district*	2,332 00	707 56	19 10	.....	9 00	39 81	5 05	5,820 96	4,283 16	13,221 64
Total	13,009 24	4,902 43	276 83	23 50	48 69	706 37	47 50	37,546 68	13,807 16	70,363 40
MASSACHUSETTS.										
First district	1,611 22	540 00	31 71	.....	17 42	176 92	.....	3,548 98	.....	5,926 25
Second district	1,373 03	320 00	50 23	.....	15 24	176 92	.....	2,669 29	.....	4,604 71
Third district	5,288 93	2,744 67	302 40	.....	11 60	886 10	.....	13,589 27	6,525 00	29,347 97
Fourth district	3,667 55	1,765 43	119 52	.....	31 06	486 54	.....	9,323 02	4,166 00	19,559 12
Fifth district	2,838 16	1,066 00	96 99	.....	12 41	58 33	.....	5,803 82	2,316 00	12,191 71
Sixth district	3,776 79	1,242 26	83 89	.....	58 78	266 21	.....	3,472 93	4,254 00	13,154 86
Seventh district	750 00	1,061 29	46 75	.....	11 45	221 15	.....	3,784 97	.....	5,875 61
Eighth district	1,333 21	1,066 67	67 00	7 25	9 45	277 47	3 25	2,958 15	.....	5,722 45
Ninth district	1,383 10	637 58	81 80	.....	51 46	176 92	.....	5,461 27	.....	7,792 13
Tenth district*	2,998 37	1,063 00	57 40	.....	11 75	320 84	14 75	5,934 76	2,504 00	12,904 87
Total	25,020 36	11,506 90	937 69	7 25	230 62	3,047 40	18 00	56,546 46	19,765 00	117,079 68
MINNESOTA.										
First district	1,326 91	350 00	9 00	.....	47 05	88 63	.....	3,629 37	.....	5,450 96
Second district	1,562 56	698 20	35 08	11 75	97 10	340 77	.....	5,661 16	.....	8,406 62
Total	2,889 47	1,048 20	44 08	11 75	144 15	429 40	.....	9,290 53	.....	13,857 58
MICHIGAN.										
First district*†	3,491 15	1,519 00	70 00	19 00	.....	444 45	.....	6,052 15	1,040 00	12,635 75
Second district	1,327 05	475 00	22 10	.....	2 25	176 92	.....	2,026 68	.....	4,030 00
Third district	1,348 19	534 80	66 79	.....	27 72	132 70	.....	3,962 87	.....	6,073 07
Fourth district	1,394 29	506 32	15 75	.....	18 13	114 58	.....	2,969 83	.....	5,018 90
Fifth district*	1,951 91	304 51	96 65	.....	87 24	139 66	5 00	2,791 00	832 00	5,200 97
Sixth district	1,331 04	439 08	11 15	.....	46 57	46 00	.....	4,482 06	.....	6,355 90
Total	9,843 63	3,778 71	282 44	19 00	181 91	1,047 31	5 00	22,284 59	1,872 00	39,314 59
MISSISSIPPI.										
First district	2,213 74	1,321 66	30 47	.....	18 60	266 00	.....	7,759 12	.....	11,609 59
Second district	2,615 79	1,010 53	101 00	9 00	60 35	265 34	.....	5,664 99	.....	9,727 00
Third district*	2,215 06	636 80	86 92	7 50	143 45	177 78	64 80	5,917 02	.....	9,249 33
Total	7,044 59	2,968 99	218 39	16 50	222 40	709 12	64 80	19,341 13	.....	30,585 92
MISSOURI.										
First district†	5,031 97	3,320 67	156 90	.....	10 00	750 00	.....	8,979 84	9,245 00	27,494 38
Second district	1,323 81	794 44	54 71	32 95	207 26	160 00	518 15	4,806 18	1,336 00	9,233 50
Third district*	1,500 54	860 87	30 75	.....	53 59	63 90	24 00	3,208 96	1,252 00	7,019 61

* Including items belonging to previous fiscal years not before adjusted.

† June quarter accounts not adjusted and included in this report for want of certificate.

G.—Statement showing the expenses of assessing the internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessors.	Survey of distilleries.	Compensation of assistant assessors.	Compensation of store-keepers.	Total.
MISSOURI—Continued.										
Fourth district*.....	\$1,903 65	\$98 61	\$53 24	.....	\$6 49	\$84 75	.....	\$3,317 68	.....	\$5,464 42
Fifth district*.....	1,981 97	1,115 33	82 82	\$6 00	237 55	218 73	\$378 74	6,975 88	\$13 33	11,010 35
Sixth district*.....	3,831 81	1,422 19	138 64	6 15	282 63	385 00	11 75	7,494 29	4,788 00	18,360 46
Total	15,573 75	7,612 11	517 06	45 10	797 52	1,687 38	932 64	34,782 83	16,634 33	78,582 72
MONTANA.										
Montana*	1,875 00	750 00	89 12	.....	17 00	442 30	.....	5,204 39	145 00	8,522 81
NEBRASKA.										
Nebraska*	2,125 68	825 00	84 81	.....	35 92	68 22	.....	5,610 35	1,402 32	10,151 60
NEVADA.										
Nevada*	1,774 51	862 00	30 00	.....	27 00	179 17	.....	2,347 45	.....	5,220 13
NEW HAMPSHIRE.										
First district.....	1,605 23	400 00	19 47	.....	21 00	53 33	.....	2,724 06	1,044 00	5,867 09
Second district.....	1,331 05	640 00	29 20	.....	9 75	133 11	.....	1,727 73	.....	3,870 84
Third district.....	1,458 76	275 00	23 15	3 00	45 36	71 10	.....	1,433 85	.....	3,310 22
Total	4,395 04	1,315 00	71 82	3 00	76 11	257 54	.....	5,885 64	1,044 00	13,048 15
NEW JERSEY.										
First district.....	2,907 64	1,360 00	97 12	.....	.....	283 33	.....	14,876 89	124 00	19,648 98
Second district.....	2,399 92	1,062 64	76 38	.....	55 70	176 89	.....	5,000 72	.....	8,772 25
Third district.....	3,536 30	1,061 29	118 05	3 00	12 73	176 89	.....	8,748 82	1,164 00	14,821 08
Fourth district.....	2,700 65	864 39	38 25	.....	24 00	178 57	40 45	7,699 88	.....	11,546 19
Fifth district*.....	3,450 89	2,387 90	95 77	24 00	28 71	.....	.....	10,036 89	.....	16,024 16
Total	14,995 40	6,736 22	425 57	27 00	121 14	815 68	40 45	46,363 20	1,288 00	70,812 66

NEW MEXICO.												
New Mexico*	2,328 34	394 99	5 50		38 25	139 83		4,651 63		7,608 54		
NEW YORK.												
First district*	3,391 45	4,426 94	225 33	8 25	35 25	884 62		47,299 50	8,270 00	64,541 34		
Second district*	3,538 46	5,307 69	195 00		48 53	1,404 16		21,669 03		32,162 89		
Third district*	3,000 00	3,675 00	175 77		11 00	1,500 00		19,853 27		28,215 04		
Eighth district*	3,438 81	2,950 80	246 25		6 91	1,100 00		10,172 41		17,815 18		
Ninth district*	3,232 10	2,617 19	77 75		435 00	280 00		14,127 02	135 00	20,904 66		
Tenth district*	3,312 90	1,332 42	58 77		12 06	241 67	44 41	5,289 56	990 00	11,311 79		
Eleventh district*	1,573 19	404 01	83 86		32 21	137 50		5,872 90		8,303 67		
Twelfth district*	2,294 05	1,061 29	29 10			154 94	20 17	5,994 09		9,553 64		
Thirteenth district	1,331 05	30 60	30 60	3 00		137 50	21 71	2,336 82		4,509 68		
Fourteenth district	3,035 44	1,276 00	110 24			442 30		6,183 79		11,086 07		
Fifteenth district	1,844 76	1,326 63	75 72			281 33		5,318 03		8,866 23		
Sixteenth district	1,320 83	230 95	50 21			11 22		1,464 03		3,068 34		
Seventeenth district*	1,331 05	150 00	25 86			88 73		1,638 58		3,245 46		
Eighteenth district*	1,836 37	480 00	64 64	11 25		148 84		3,765 89	932 00	7,247 99		
Nineteenth district	1,248 60	300 00	50 05			27 28		1,483 84		3,251 33		
Twentieth district	1,324 33	466 50	30 90	1 25		90 00		1,535 45		3,460 43		
Twenty-first district*	2,226 15	940 00	82 71		102 00	177 47		4,733 60		8,261 93		
Twenty-second district	1,775 56	1,061 29	68 62	3 00	5 29			3,669 37	216 00	6,799 03		
Twenty-third district*	3,053 57	1,330 64	63 49			443 67		4,693 04	1,734 00	11,543 39		
Twenty-fourth district*	3,653 46	1,062 64	39 12	3 00		88 46		4,161 28	1,948 00	10,975 66		
Twenty-fifth district	1,326 33	636 77	35 26			75 26		2,550 88	828 00	5,472 25		
Twenty-sixth district*	1,635 99	135 30	48 38	2 50		177 50		3,007 76		5,045 18		
Twenty-seventh district*†	1,508 25	776 57	46 31	1 50		21 00		6,350 80		8,754 38		
Twenty-eighth district*	2,960 66	885 32	69 64			444 44		5,891 00	1,812 00	12,071 50		
Twenty-ninth district	1,331 02	465 35	30 00			106 67		3,834 67		5,796 91		
Thirtieth district	6,086 78	2,354 40	189 79	13 75		575 87		11,244 99	7,275 00	27,791 93		
Thirty-second district*	3,662 69	4,863 36	285 52					24,596 17	3,360 00	36,797 74		
Total	66,180 55	41,357 29	2,493 91	47 50	1,095 14	9,143 49	86 29	228,959 47	27,490 00	376,853 64		
NORTH CAROLINA.												
First district*	2,106 39	450 00	52 37		75 65	150 00		8,007 58		10,841 99		
Second district	2,000 00	866 67	42 41	16 25	10 89	120 00		5,055 84		8,112 06		
Third district*†	1,800 34	247 90	45 59		30 45	86 10		6,098 32		8,308 70		
Fourth district*	2,805 93	1,475 00	53 40		34 01	166 66	44 00	13,607 14	2,065 00	20,251 14		
Fifth district*	3,449 77	2,711 30	77 34		53 57	265 32		8,983 06	4,453 00	19,993 36		
Sixth district	2,488 94	1,375 00	136 42		76 50	137 50		8,990 76	6,472 00	19,677 12		
Seventh district*	2,245 47	361 12	5 00			88 44		7,011 20	15 84	9,727 07		
Total	16,896 84	7,486 99	412 53	16 25	281 67	1,014 02	44 00	57,753 90	13,005 84	96,911 44		
OHIO.												
First district	12,227 02	3,562 08	143 24		2 60	1,326 92		15,338 89	20,180 00	52,780 75		
Third district	6,136 48	1,591 94	75 84		35 10	12,286 90	8 70	5,889 39	12,286 00	26,118 99		
Fourth district	5,387 18	914 15	28 90		14 85	95 34		1,603 47	5,586 00	13,667 88		

Including items belonging to previous fiscal years not before adjusted.

† June quarter accounts not adjusted and included in this report for want of certificate.

FIG.—Statement showing the expenses of assessing the internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessors.	Survey of distilleries.	Compensation of assistant assessors.	Compensation of store-keepers.	Total
OHIO—Continued.										
Fifth district*.....	\$1,682 04	\$532 97	\$22 72	\$6 00	\$22 32	\$55 00	.....	\$1,870 26	\$1,252 00	\$5,443 31
Sixth district*.....	5,414 39	606 65	34 32	11 00	22 88	66 45	.....	1,288 13	3,704 00	11,207 82
Seventh district.....	3,471 35	1,324 05	113 42	.....	7 43	132 64	.....	3,817 74	3,756 00	12,622 63
Eighth district*.....	1,456 34	.....	33 00	.....	.....	88 88	.....	3,065 01	.....	3,643 23
Ninth district*.....	4,544 98	742 90	96 72	5 07	30 23	28 61	\$6 50	3,475 31	6,103 00	15,092 38
Tenth district*.....	4,578 63	1,196 01	25 50	.....	58 20	.....	.....	4,055 49	3,248 00	13,161 83
Eleventh district.....	4,863 97	.....	68 50	.....	10 00	155 55	23 80	3,117 52	1,252 00	9,491 34
Twelfth district*.....	3,299 28	2,669 64	18 00	4 00	12 61	53 15	.....	2,834 21	2,212 00	11,102 89
Thirteenth district*.....	1,489 79	265 66	71 91	.....	68 52	111 11	.....	2,754 55	.....	4,761 54
Fourteenth district *†.....	1,710 03	211 00	44 40	.....	18 69	75 00	8 10	2,756 36	2,948 00	3,479 60
Fifteenth district.....	1,332 62	490 00	25 96	10 50	34 82	88 87	28 10	1,468 73	1,516 00	3,476 46
Sixteenth district*.....	1,400 06	519 33	69 21	30 90	51 41	44 78	12 50	3,172 27	.....	6,816 46
Seventeenth district.....	2,391 92	236 80	45 48	.....	31 47	132 67	.....	2,429 37	836 00	6,103 71
Eighteenth district.....	3,454 53	1,833 34	90 96	.....	8 73	692 32	.....	7,575 70	1,400 00	15,055 58
Nineteenth district.....	1,351 50	22 00	23 00	.....	23 22	88 73	.....	1,511 06	160 00	3,180 11
Total.....	66,192 11	16,778 52	1,031 68	67 47	453 08	3,429 55	87 70	67,023 52	66,438 00	221,501 63
OREGON.										
Oregon†.....	2,312 28	48 00	63 34	.....	47 44	297 00	50 50	4,247 01	.....	7,065 57
PENNSYLVANIA.										
First district*.....	3,790 36	4,572 66	119 63	16 20	31 05	.....	.....	22,590 22	2,735 00	33,785 12
Second district.....	3,600 85	3,630 68	126 34	.....	14 16	480 00	.....	24,775 24	5,582 50	38,209 77
Fourth district*.....	86 46	.....	.....	.....	.....	.....	.....	173 52	.....	250 98
Fifth district.....	2,456 54	1,591 93	42 00	.....	20 00	442 31	7 93	6,903 82	.....	11,464 53
Sixth district.....	2,265 04	884 37	77 93	.....	16 49	176 82	32 35	6,978 26	.....	10,431 26
Seventh district.....	1,364 00	400 00	79 67	6 25	9 76	198 94	.....	2,222 70	.....	4,281 32
Eighth district*.....	2,109 50	1,123 08	57 87	.....	7 85	177 78	.....	4,498 88	3,311 48	11,286 44
Ninth district*.....	2,219 25	1,065 93	143 42	.....	8 03	222 23	4 09	6,591 90	1,540 00	11,794 85
Tenth district.....	1,712 40	862 17	42 58	.....	20 76	177 77	11 30	4,266 75	1,156 00	8,249 73
Eleventh district.....	1,577 70	600 00	29 57	.....	40 66	97 10	20 30	4,120 40	.....	6,485 73
Twelfth district.....	1,761 02	798 00	59 85	.....	48 89	228 63	9 30	3,927 77	1,860 00	8,693 46
Thirteenth district.....	2,124 04	790 00	21 20	31 00	49 88	255 86	22 40	5,075 77	2,504 00	10,874 12
Fourteenth district.....	1,425 55	750 00	27 50	.....	5 00	137 50	.....	4,851 24	1,916 00	9,112 79

Fifteenth district.....	2,327 61	1,326 93	78 70	.....	7 04	176 92	.....	8,094 93	5,168 00	17,180 13
Sixteenth district*.....	1,867 82	707 90	6 25	19 00	1 25	88 50	33 41	4,595 15	8,896 00	16,215 28
Seventeenth district*.....	1,331 05	240 00	55 88	.....	7 54	66 67	12 70	2,716 95	6,552 60	5,082 79
Eighteenth district*.....	1,329 05	348 88	31 21	.....	41 43	88 89	29 34	3,785 52	2,340 00	7,994 32
Nineteenth district.....	1,649 40	185 00	31 00	.....	1 95	106 35	.....	4,890 05	.....	6,863 75
Twentieth district.....	1,400 80	361 60	21 11	12 00	36 25	94 26	.....	3,746 94	1,752 00	7,424 96
Twenty-first district.....	4,515 53	1,062 64	16 10	5 00	42 00	82 00	57 14	4,500 93	11,148 00	21,429 34
Twenty-second district.....	2,267 33	2,732 84	56 00	.....	61 15	860 00	.....	7,783 85	3,112 00	16,813 17
Twenty-third district*.....	2,468 27	831 34	4 50	15 69	275 00	13 78	.....	4,322 20	6,896 00	14,826 78
Twenty-fourth district.....	1,628 59	710 44	51 06	.....	57 23	117 33	75 40	4,612 77	9,356 00	16,608 82
Total.....	47,278 16	25,576 39	1,179 37	105 14	803 37	4,229 61	315 66	145,955 76	69,924 98	295,368 44
RHODE ISLAND.										
First district.....	2,251 54	1,265 93	40 90	.....	7 50	.....	.....	7,576 61	971 25	12,113 73
Second district.....	1,331 02	318 46	20 65	.....	10 08	177 47	.....	2,743 94	.....	4,601 62
Total.....	3,582 56	1,584 39	61 55	.....	17 58	177 47	.....	10,320 55	971 25	16,715 35
SOUTH CAROLINA.										
First district*.....	2,081 00	.....	20 00	.....	39 06	98 46	.....	4,513 13	.....	6,741 65
Second district.....	2,211 53	.....	39 32	.....	.....	.....	.....	2,985 57	.....	5,236 42
Third district.....	1,798 03	323 84	59 33	.....	51 35	213 33	.....	3,845 61	.....	6,291 49
Total.....	6,090 56	323 84	118 65	.....	90 41	301 79	.....	11,344 31	.....	18,269 56
TENNESSEE.										
First district*.....	1,831 95	1,134 30	30 73	.....	18 24	42 66	.....	1,950 38	.....	5,008 26
Second district*.....	1,815 33	460 00	9 00	.....	24 00	206 95	.....	1,662 91	940 00	5,118 19
Third district.....	1,768 91	796 51	34 53	.....	62 40	159 67	33 50	3,942 71	.....	6,798 23
Fourth district.....	1,807 78	530 75	54 38	.....	17 39	128 00	225 18	3,525 86	9,952 00	16,241 34
Fifth district.....	3,195 56	1,595 00	49 16	.....	21 80	360 00	43 40	8,428 34	10,558 00	24,251 26
Sixth district*.....	1,094 16	746 56	14 45	.....	2 00	53 35	18 35	1,943 49	92 00	3,964 36
Seventh district.....	1,352 77	796 98	21 82	.....	4 85	85 06	.....	3,061 97	.....	5,323 45
Eighth district.....	1,802 91	1,593 96	103 66	3 00	48 00	533 33	.....	4,271 72	.....	8,356 58
Total.....	14,669 37	7,654 06	317 73	3 00	198 68	1,569 02	320 43	28,787 38	21,542 00	75,061 67
TEXAS.										
First district*.....	1,588 91	1,265 42	104 91	4 00	98 91	400 00	.....	9,866 03	.....	13,328 18
Second district.....	2,211 53	1,062 64	23 19	.....	64 68	319 00	.....	6,634 41	.....	10,315 45
Third district.....	2,293 96	1,100 00	128 39	6 00	113 87	371 10	68 75	8,222 97	.....	12,305 04
Fourth district*.....	2,218 40	1,062 64	100 19	.....	75 72	425 33	.....	9,770 29	.....	13,652 57
Total.....	8,312 80	4,490 70	356 68	10 00	353 18	1,515 43	68 75	34,493 70	.....	49,601 24

*Including items belonging to previous fiscal years not before adjusted.

† June quarter accounts not adjusted and included in this report for want of certificate.

G.—Statement showing the expenses of assessing the internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessors.	Survey of distilleries.	Compensation of assistant assessors.	Compensation of store-keepers.	Total.
UTAH.										
Utah.....	\$1,250 00	\$300 00	\$9 49	\$20 00	\$94 67	\$450 00	.....	\$3,598 34	.....	\$5,722 5
VERMONT.										
First district.....	1,326 90	10 25	18 00	.....	28 50	132 58	.....	567 29	.....	2,083 52
Second district.....	1,346 85	165 00	40 10	.....	65 91	65 46	.....	890 68	.....	2,574 00
Third district*.....	1,384 61	120 00	41 82	13 50	70 84	184 50	.....	1,482 12	.....	3,297 39
Total.....	4,058 36	295 25	99 92	13 50	165 25	382 54	.....	2,940 09	.....	7,954 91
VIRGINIA.										
First district.....	1,205 92	135 00	21 09	.....	4 37	64 00	.....	5,469 16	.....	6,899 54
Second district*.....	3,981 82	1,421 21	143 93	.....	178 56	.....	.....	10,009 07	\$1,152 00	16,886 59
Third district.....	3,577 46	1,722 95	275 53	12 50	39 21	.....	.....	6,714 66	312 00	12,654 31
Fourth district*.....	1,577 13	733 23	45 70	3 00	175 81	220 00	\$65 10	8,127 54	.....	10,947 51
Fifth district.....	3,590 60	1,593 96	67 79	.....	65 22	120 12	135 83	7,523 75	.....	13,096 27
Sixth district.....	1,470 39	1,326 61	66 58	.....	136 35	93 75	103 57	6,992 90	9,980 00	20,170 15
Seventh district*.....	1,458 39	793 65	55 51	.....	15 00	133 10	.....	3,804 03	3,192 00	9,451 68
Eighth district*.....	1,393 76	320 00	33 39	.....	118 77	222 22	24 85	2,586 09	1,008 00	5,707 08
Total.....	18,255 47	8,046 61	709 52	15 50	733 29	853 19	328 35	51,227 20	15,644 00	95,913 13
WASHINGTON.										
Washington.....	2,210 97	530 63	13 60	.....	40 98	265 00	109 11	1,824 17	.....	4,594 46
WEST VIRGINIA.										
First district*.....	2,173 74	1,063 00	4 20	.....	31 96	.....	20 85	3,489 46	.....	6,783 21
Second district.....	1,400 51	532 97	45 74	.....	16 30	44 45	.....	4,629 00	1,252 00	7,920 97
Third district*.....	1,834 65	352 00	91 87	6 00	44 15	53 33	.....	3,149 07	.....	5,531 07
Total.....	5,408 90	1,947 97	141 81	6 00	92 41	97 78	20 85	11,267 53	1,252 00	20,235 25

WISCONSIN.									
First district.....	4,786 04	2,214 47	153 93	79 82	458 33	6,640 02	8,536 00	22,868 61	
Second district.....	1,375 85	886 10	84 58	118 91		6,286 99	1,952 00	10,704 43	
Third district.....	1,775 54	690 00	65 09	4 00	104 41	7,200 94		9,967 98	
Sixth district.....	1,326 93	318 39	57 42	133 18	178 33	4,370 21		6,384 46	
Total.....	9,264 36	4,108 96	361 02	4 00	436 32	24,498 16	10,488 00	49,925 48	
WYOMING.									
Wyoming.....	2,293 93		57 32		266 48	462 09		3,079 82	

RECAPITULATION.

Alabama.....	\$5,378 91	\$3,462 80	\$238 86	\$12 00	\$233 04	\$389 66	\$118 45	\$19,334 32	\$1,378 00	\$30,546 04
Arizona.....	2,218 40		10 00		9 00	300 00		720 00		3,257 40
Arkansas.....	5,463 25	1,514 50	169 92	53 75	75 70	285 02		8,769 22		16,331 36
California.....	12,028 45	8,912 04	450 51	9 00	215 49	2,744 26	102 00	35,422 89	7,555 00	67,439 64
Colorado.....	2,300 82	1,261 29	72 80	20 83	31 50	450 33		3,012 25		7,149 82
Connecticut.....	7,484 85	2,966 58	172 76	17 50	144 48	506 53	19 80	17,845 16	6,828 00	35,985 66
Dakota.....	2,407 24			1 50	5 00			1,750 82		4,164 56
Delaware.....	2,573 74	1,325 60	61 03		37 42	37 50		5,013 66		9,048 95
District of Columbia.....	1,541 74	1,532 42	61 90		9 00	373 00		4,489 45		6,007 51
Florida.....	2,081 00	1,000 00	86 91	9 00	151 62	300 00		7,127 55		10,756 08
Georgia.....	9,548 29	5,335 78	337 68	23 50	361 04	1,124 23	58 65	37,138 93	1,012 00	54,940 10
Idaho.....	1,875 00	132 00	51 78		24 00	300 00		4,231 52	2,322 00	8,936 30
Illinois.....	62,242 47	11,964 10	581 28	5 30	499 24	1,271 17	74 05	58,912 81	59,783 00	195,333 42
Indiana.....	35,507 68	5,191 94	451 62	29 00	213 45	918 86	296 90	26,907 28	27,855 50	97,372 23
Iowa.....	11,923 65	2,950 80	208 48	37 90	238 57	522 82	23 80	14,232 54	4,374 00	34,512 56
Kansas.....	1,709 82	1,061 29	123 94		179 71	332 00	130 95	6,866 80	517 00	10,921 51
Kentucky.....	29,960 45	11,130 95	765 81		411 76	1,396 13	942 23	53,888 84	159,110 50	257,606 57
Louisiana.....	9,401 54	5,112 49	258 96		31 71	585 00	69 50	25,868 28	10,283 30	51,610 78
Maine.....	6,424 73	1,000 83	93 24	7 25	96 27	280 43		9,246 55	1,124 00	18,273 30
Maryland.....	13,009 24	4,902 43	276 83	23 50	48 69	706 37	47 50	37,546 68	13,807 16	70,368 40
Massachusetts.....	25,020 36	11,506 90	937 69	7 25	230 62	3,047 40	18 00	56,546 40	19,765 00	117,079 68
Minnesota.....	2,889 47	1,048 20	44 08	11 75	144 15	429 40		9,290 53		13,857 58
Michigan.....	9,843 63	3,778 71	282 44	19 00	181 91	1,047 31	5 00	22,284 59	1,872 00	39,314 59
Mississippi.....	7,044 59	2,968 99	218 39	16 50	222 40	709 12	64 80	19,341 13		30,585 92
Missouri.....	15,573 75	7,612 11	517 06	45 10	797 52	1,687 38	932 64	34,782 83	16,634 33	78,582 72
Montana.....	1,875 00	750 00	89 02		17 00	442 30		5,204 39	145 00	8,532 81
Nebraska.....	2,125 68	835 00	84 81		35 22	65 22		5,610 35	1,402 32	10,151 60
Nevada.....	1,774 51	862 00	30 00		27 00	179 17		2,347 45		5,220 13
New Hampshire.....	4,395 04	1,315 00	71 82	3 00	76 11	257 54		5,885 64	1,044 00	13,048 15
New Jersey.....	14,995 40	6,736 22	425 57	27 00	121 14	815 68	40 45	46,363 20	1,288 00	70,812 66
New Mexico.....	2,328 34	394 99	5 50		38 25	189 83		4,651 63		7,608 54
New York.....	66,180 55	41,357 29	2,493 91	47 50	1,095 14	9,143 49	86 29	228,959 47	27,490 00	376,853 64

* Including items belonging to previous fiscal years not before adjusted.

† June quarter accounts not adjusted and included in this report for want of certificate.

G.—Statement showing the expenses of assessing the internal-revenue taxes in the several collection-districts, &c.—Continued.

RECAPITULATION—Continued.

District.	Compensation.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessors.	Survey of distilleries.	Compensation of assistant assessors.	Compensation of store-keepers.	Total.
North Carolina	\$16,896 84	\$7,486 99	\$412 53	\$16 25	\$281 07	\$1,014 02	\$44 00	\$57,753 90	\$13,005 84	\$96,911 44
Ohio	66,192 11	16,778 52	1,031 68	67 47	453 08	3,429 55	87 70	67,023 52	66,438 00	221,501 63
Oregon	2,312 28	48 00	63 34	.....	47 44	297 00	50 50	4,247 01	.....	7,065 57
Pennsylvania	47,278 16	25,576 39	1,179 37	105 14	803 37	4,229 61	315 66	145,955 76	69,924 98	295,368 44
Rhode Island	3,582 56	1,584 39	61 55	.....	17 58	177 47	.....	10,320 55	971 25	16,715 35
South Carolina	6,090 56	323 84	118 65	.....	90 41	301 79	.....	11,344 31	.....	18,269 56
Tennessee	14,669 37	7,654 06	317 73	3 00	198 68	1,569 02	320 43	28,787 38	21,542 00	75,061 67
Texas	8,312 80	4,490 70	356 68	10 00	353 18	1,515 43	68 75	34,493 70	.....	49,601 24
Utah	1,250 00	300 00	9 49	20 00	94 67	450 00	.....	3,598 34	.....	5,722 50
Vermont	4,058 36	295 25	99 92	13 50	165 25	382 54	.....	2,940 09	.....	7,954 91
Virginia	18,255 47	8,046 61	709 52	15 50	733 29	853 19	328 35	51,227 20	15,644 00	95,813 13
Washington	2,210 97	530 63	13 60	.....	40 98	265 00	109 11	1,824 17	.....	4,994 46
West Virginia	5,408 90	1,947 97	141 81	6 00	92 41	97 78	20 85	11,267 53	1,252 00	20,235 25
Wisconsin	9,264 36	4,108 96	361 02	4 00	436 32	764 66	.....	24,498 16	10,488 00	49,925 48
Wyoming	2,293 93	.....	57 32	.....	.....	266 48	.....	462 09	.....	3,079 82
Total	587,204 16	229,085 56	14,608 91	687 99	9,810 88	46,453 69	4,376 36	1,275,336 93	564,856 18	2,732,420 66

H.—Statement showing the expenses of collecting the internal-revenue taxes in the several collection-districts, including the commissions, salaries, and extra allowances of the collectors; the office expenses which are paid out of the commissions and extra allowances of the collectors; and the assessments and collections from July 1, 1872, to June 30, 1873.

District.	Compensation.	Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.†	Collections.
ALABAMA.									
First district.....	\$9,873 49	\$139 48	\$59 40	.....	\$94 50	\$10,166 87	\$7,180 33	\$169,586 42	\$80,568 92
Second district.....	9,348 50	65 73	112 69	\$3 00	68 25	9,598 17	6,348 50	81,232 66	35,601 09
Third district*.....	9,029 73	75 14	94 00	5 30	106 75	9,310 92	6,881 25	100,136 70	186,254 74
Total.....	28,251 72	280 35	266 09	8 30	269 50	29,075 96	20,410 08	350,955 78	302,424 75
ARIZONA.									
Arizona.....	5,498 21	2 50	53 99	.....	117 50	5,672 20	1,905 38	19,635 16	14,238 87
ARKANSAS.									
First district.....	3,860 05	14 22	86 30	.....	32 50	3,993 07	1,404 50	63,156 43	25,258 60
Second district*.....	5,061 05	75 06	63 33	.....	.....	5,199 44	2,987 55	90,494 59	37,485 07
Third district*.....	4,893 80	4 00	95 51	40 00	112 50	5,145 81	1,893 92	54,614 81	31,522 18
Total.....	13,814 90	93 28	245 14	40 00	145 00	14,338 32	6,295 97	208,265 83	94,263 85
CALIFORNIA.									
First district*.....	37,879 34	149 97	248 80	231 67	163 46	38,673 24	23,144 87	2,451,223 35	1,999,273 12
Third district.....	7,218 45	62 68	98 99	43 73	.....	7,423 85	5,038 98	345,929 78	112,908 91
Fourth district.....	9,378 83	224 94	351 45	133 43	253 00	10,341 65	7,783 57	246,852 26	174,218 99
Fifth district*.....	8,323 02	55 03	173 00	2,690 94	265 90	11,507 89	5,965 36	164,413 61	89,643 86
Total.....	62,799 64	492 62	872 24	3,069 77	682 36	67,946 63	41,932 78	3,208,419 00	2,376,044 88
COLORADO.									
Colorado.....	8,174 93	61 32	99 30	19 60	131 00	8,486 15	5,674 93	74,069 02	76,274 56
CONNECTICUT.									
First district.....	8,244 12	64 23	223 00	12 58	63 75	8,607 68	4,444 70	617,347 27	498,758 67
Second district.....	5,501 26	3 00	59 98	6 20	27 00	5,597 44	3,143 91	210,470 90	194,806 04
Third district.....	2,279 61	12 66	55 00	.....	.....	2,347 27	700 00	54,016 13	51,390 01
Fourth district.....	4,885 89	46 33	84 41	19 44	18 50	5,054 57	1,591 75	153,501 48	122,030 25
Total.....	20,910 88	126 22	422 39	38 22	109 25	21,606 96	9,880 36	1,034,335 78	873,984 97

H.—Statement showing the expenses of collecting the internal-revenue taxes in the several collection-districts, including the commissions, salaries, and extra allowances of the collectors; the office expenses which are paid out of the commissions and extra allowances of the collectors; and the assessments and collections from July 1, 1872, to June 30, 1873.

District.	Compensation.	Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.†	Collections.
ALABAMA.									
First district.....	\$9,873 49	\$139 48	\$59 40	.....	\$94 50	\$10,166 87	\$7,180 33	\$169,586 42	\$80,568 92
Second district.....	9,348 50	65 73	112 69	\$3 00	68 25	9,598 17	6,348 50	81,232 66	35,601 09
Third district*.....	9,029 73	75 14	94 00	5 30	106 75	9,310 92	6,881 25	100,136 70	186,254 74
Total.....	28,251 72	280 35	266 09	8 30	269 50	29,075 96	20,410 08	350,955 78	302,424 75
ARIZONA.									
Arizona.....	5,498 21	2 50	53 99	.....	117 50	5,672 20	1,905 38	19,635 16	14,238 87
ARKANSAS.									
First district.....	3,860 05	14 22	86 30	.....	32 50	3,993 07	1,404 50	63,156 43	25,258 60
Second district*.....	5,061 05	75 06	63 33	.....	.....	5,199 44	2,997 55	90,494 59	37,483 07
Third district*.....	4,893 80	4 00	95 51	40 00	112 50	5,145 81	1,893 92	54,614 81	31,522 18
Total.....	13,814 90	93 28	245 14	40 00	145 00	14,338 32	6,295 97	208,265 83	94,263 85
CALIFORNIA.									
First district*.....	37,879 34	149 97	248 80	231 67	163 46	38,673 24	23,144 87	2,451,223 35	1,999,273 12
Third district.....	7,218 45	62 68	98 99	43 73	.....	7,423 85	5,038 98	345,929 78	112,908 91
Fourth district.....	9,378 83	224 94	351 45	133 43	253 00	10,341 65	7,783 57	246,832 26	174,218 99
Fifth district*.....	8,323 02	55 03	173 00	2,690 94	265 90	11,507 89	5,965 36	164,413 61	89,643 86
Total.....	62,799 64	492 62	872 24	3,099 77	682 36	67,946 63	41,932 78	3,208,419 00	2,376,044 88
COLORADO.									
Colorado.....	8,174 93	61 32	99 30	19 60	131 00	8,486 15	5,674 93	74,069 02	76,274 56
CONNECTICUT.									
First district.....	8,244 12	64 23	223 00	12 58	63 75	8,607 68	4,444 70	617,347 27	498,758 67
Second district.....	5,501 26	3 00	59 98	6 20	27 00	5,597 44	3,143 91	210,470 90	194,806 04
Third district.....	2,279 61	12 66	55 00	.....	.....	2,347 27	700 00	54,016 13	51,390 01
Fourth district.....	4,885 89	46 33	84 41	19 44	18 50	5,054 57	1,591 75	153,501 48	122,030 25
Total.....	20,910 88	126 22	422 39	38 22	109 25	21,606 96	9,880 36	1,034,335 78	873,984 97

Twelfth district.....	8,063 23	26 70	138 79	1 55	22 50	8,252 77	3,862 40	738,765 45	442,069 11
Thirteenth district.....	5,555 84		103 00		154 00	5,812 84	1,950 91	89,972 90	44,010 68
Total.....	95,757 77	1,335 21	1,661 32	192 61	795 63	99,742 54	45,434 87	19,175,492 14	16,607,333 48
INDIANA.									
First district.....	7,935 70	98 08	175 00		79 75	8,288 53	3,316 67	1,112,279 96	952,941 78
Second district.....	4,502 29	91 53	171 00		232 50	4,997 32	1,576 21	141,537 85	97,651 70
Third district.....	8,302 40	86 79	111 82	7 85	166 35	8,675 21	4,630 23	864,558 19	581,046 62
Fourth district.....	10,335 45	91 68	287 16	26 59		10,740 88	5,522 50	3,026,813 89	2,438,180 15
Fifth district.....	2,625 90	30 03	115 25	7 25	29 00	2,807 43	1,175 00	48,144 67	36,512 98
Sixth district.....	6,884 88	23 52	135 94		77 85	7,122 19	2,150 00	610,712 19	467,826 35
Seventh district.....	6,619 53	19 23	75 56		97 00	6,811 32	2,120 12	919,629 62	570,333 43
Eighth district.....	6,750 93	1 85	45 00		106 32	6,904 10	1,569 47	436,384 64	351,201 60
Ninth district.....	4,970 96	8 80	49 48		69 75	5,098 99	1,537 45	156,180 91	137,350 55
Tenth district.....	3,504 66	37 59	24 00	6 86	76 63	3,649 74	1,811 55	76,856 64	66,820 97
Eleventh district.....	4,563 93		139 53		38 65	4,742 11	2,193 23	36,279 59	42,443 58
Total.....	66,996 63	489 10	1,329 74	48 55	973 80	69,837 82	27,602 43	7,429,378 15	5,742,309 71
IOWA.									
First district.....	3,815 89	78 78	62 00	2 30		3,958 97	1,102 14	188,120 63	118,233 85
Second district.....	6,464 11	54 99	189 77	13 82	55 30	6,777 99	2,182 76	323,164 06	268,518 55
Third district.....	7,568 96	114 01	449 55		105 05	8,237 57	2,973 00	459,622 75	412,006 68
Fourth district.....	3,161 13	86 59	237 33	10 34	56 50	3,551 89	1,121 77	64,081 11	55,371 18
Fifth district.....	4,029 49	45 67	205 50	28 66	217 58	4,526 90	2,029 49	70,155 85	55,465 34
Sixth district.....	2,555 70	89 20	94 53	3 45	24 00	2,766 88	1,132 80	31,543 37	36,001 57
Total.....	27,595 28	469 24	1,238 68	58 57	458 43	29,820 20	10,741 96	1,136,687 77	945,597 17
KANSAS.									
Kansas*.....	5,178 10	99 25	187 50			5,464 85	2,955 52	121,531 96	104,789 67
KENTUCKY.									
First district.....	6,256 13	177 53	179 50	3 50	52 50	6,669 16	1,447 94	351,467 04	193,329 99
Second district.....	2,902 62	88 39	37 98			3,028 99	1,636 00	125,562 59	97,907 58
Third district.....	4,933 26		105 61			5,038 87	340 00	157,703 16	118,655 87
Fourth district.....	7,488 70	73 48	322 72	615 80	9 00	8,509 70	2,565 18	484,145 99	345,055 47
Fifth district.....	10,107 13	86 92	65 00	1 55	114 00	10,374 60	5,185 04	2,296,527 14	1,832,197 40
Sixth district.....	11,085 87	226 04	85 98		16 00	11,413 89	6,207 79	2,374,241 35	1,615,776 55
Seventh district.....	12,346 90	99 29	215 00	4 00	101 50	12,766 69	4,737 49	1,083,889 94	924,529 12
Eighth district.....	5,215 24	79 29	339 96	15 90	93 25	6,274 24	1,410 78	171,937 32	139,020 61
Ninth district.....	6,450 38	52 23	134 06		20 75	6,657 42	3,264 94	186,498 48	101,753 69
Total.....	67,386 83	883 17	1,485 81	640 75	337 00	70,733 56	26,795 16	7,231,973 01	5,368,226 28

H.—Statement showing the expenses of collecting the internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation.	Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
LOUISIANA.									
First district	\$15,897 61	\$100 60	\$20 00	\$3 84	\$22 50	\$16,044 55	\$11,398 17	\$1,525,691 20	\$1,261,368 61
Second district	6,723 41	20 56	23 23	103 00	5 00	6,875 20	3,736 07	14,944 74	26,145 44
Third district	4,972 95	42 19	19 35	.....	10 00	5,044 49	2,722 95	14,489 63	30,146 50
Total	27,593 97	163 35	62 58	106 84	37 50	27,964 24	17,857 19	1,555,125 57	1,317,660 55
MAINE.									
First district	4,787 01	14 08	76 00	2 24	15 00	4,894 33	598 98	161,636 39	124,363 19
Second district*	2,428 98	50 78	98 50	7 39	37 00	2,622 65	838 53	33,238 24	27,868 53
Third district	2,073 25	13 72	94 20	.....	26 48	2,207 65	396 00	24,818 04	19,110 03
Fourth district	2,275 88	24 50	46 72	.....	38 83	2,385 93	214 23	32,990 72	25,864 49
Fifth district	2,012 62	35 56	60 88	.....	16 25	2,125 31	681 10	24,071 11	17,087 25
Total	13,577 74	138 64	376 30	9 63	133 56	14,235 87	2,728 84	276,754 50	214,293 49
MARYLAND.									
First district*	8,448 55	118 64	205 59	9 50	64 25	8,846 53	3,792 63	862,901 51	752,086 03
Third district	10,699 87	118 41	79 50	.....	53 52	10,951 30	7,165 13	1,797,829 75	1,570,063 45
Fourth district	4,407 42	45 57	48 95	12 70	47 14	4,561 78	1,881 98	161,677 05	95,173 95
Fifth district*	6,467 81	24 91	120 00	39 20	60 50	6,712 42	3,424 03	322,623 07	252,160 39
Total	30,023 65	307 53	454 04	61 40	225 41	31,072 03	16,263 77	3,145,031 38	2,669,483 82
MASSACHUSETTS.									
First district	4,693 26	.....	74 18	.....	58 25	4,825 69	2,009 00	92,399 57	132,328 98
Second district	3,049 14	96 32	91 64	.....	55 24	3,292 34	1,955 01	59,769 95	51,637 65
Third district	9,821 78	395 74	62 46	18 92	41 25	10,340 15	5,060 23	1,456,835 07	1,488,093 26
Fourth district	8,817 97	76 46	93 00	.....	48 75	9,036 18	5,030 99	858,626 56	552,823 85
Fifth district	6,506 63	98 11	69 00	4 02	12 00	6,689 76	2,006 63	358,396 88	319,630 49
Sixth district	9,039 18	23 65	96 00	2 78	28 25	9,189 86	5,469 16	718,354 45	646,000 60
Seventh district	4,143 64	19 42	51 70	4 75	30 15	4,249 66	2,054 44	101,135 26	88,121 30
Eighth district	3,130 50	50 24	44 86	.....	23 00	3,248 60	1,033 06	85,034 78	55,301 01
Ninth district	3,420 07	33 26	183 00	16 70	36 50	3,689 53	1,866 44	97,901 51	62,214 98
Tenth district	7,479 69	67 33	131 75	17 80	26 25	7,722 82	3,008 82	420,866 70	377,065 10
Total	60,101 86	860 53	897 59	64 97	359 64	62,284 59	29,493 78	4,249,320 73	3,773,217 22

MICHIGAN.										
First district†	7, 670 56	94 31	67 07			7, 851 94	3, 668 96	1, 736, 543 86	1, 510, 023 12	
Second district	2, 436 58	20 06	51 00			2, 507 64	963 00	19, 084 24	47, 584 56	
Third district†	3, 636 73	29 14	186 56			3, 832 43	158 80	84, 763 82	74, 995 06	
Fourth district	4, 337 08	46 30	123 00	5 58	61 15	4, 573 11	1, 536 84	114, 765 02	94, 569 34	
Fifth district*†	4, 130 12	37 96	30 66			4, 198 74	138 89	34, 654 44	34, 111 89	
Sixth district*	6, 658 80	35 96	131 36	14 95	55 83	6, 896 90	1, 846 36	219, 933 19	224, 336 50	
Total	28, 869 87	263 73	589 65	20 53	116 98	29, 860 76	8, 312 85	2, 209, 744 57	1, 985, 120 47	
MINNESOTA.										
First district	4, 711 03	56 64	261 40	27 55	145 00	5, 201 62	2, 211 03	90, 671 65	66, 475 47	
Second district*	8, 173 08	94 74	263 24		277 17	8, 808 23	3, 918 49	170, 119 78	161, 248 90	
Total	12, 884 11	151 38	524 64	27 55	422 17	14, 009 85	6, 129 52	260, 791 43	227, 724 37	
MISSISSIPPI.										
First district	3, 276 89	50 03	44 97	31 85	36 75	3, 440 49	1, 555 19	41, 948 45	31, 304 45	
Second district	8, 693 52	61 28	170 93		15 00	8, 940 73	6, 193 59	116, 463 63	53, 841 11	
Third district*	9, 053 77	128 42	275 92	7 60	286 50	9, 752 21	5, 236 73	119, 577 32	43, 648 73	
Total	21, 024 18	239 73	491 82	39 45	338 25	22, 133 43	12, 985 51	277, 989 40	128, 794 29	
MISSOURI.										
First district*†	12, 097 50	306 87	26 00	5 00		12, 435 37	9, 911 04	3, 080, 240 72	2, 499, 577 61	
Second district*†	6, 724 07	48 08	143 11	49 09	63 00	7, 027 35	4, 087 25	133, 441 75	71, 861 39	
Third district	4, 699 38	64 08	162 80	15 10	57 00	4, 998 36	1, 472 00	180, 286 29	119, 562 51	
Fourth district	5, 585 53	94 31	145 18	8 19	175 50	6, 008 71	1, 080 16	352, 880 08	212, 400 45	
Fifth district*	5, 002 65	110 92	475 73	67 40	240 40	5, 897 10	2, 795 01	197, 060 20	128, 197 46	
Sixth district	10, 507 09	162 01	308 40	16 30	201 57	11, 195 37	7, 602 05	700, 907 08	376, 207 02	
Total	44, 616 22	786 27	1, 261 22	161 08	737 47	47, 562 26	26, 947 51	4, 643, 916 12	3, 407, 806 44	
MONTANA.										
Montana*†	6, 941 16	13 60	39 00		71 50	7, 065 26	5, 599 00	79, 702 31	36, 173 15	
NEBRASKA.										
Nebraska	12, 180 87	141 68	209 92	13 56	305 25	12, 851 28	9, 510 12	552, 091 52	305, 273 35	
NEVADA.										
Nevada	9, 315 00	35 31	121 98	24 65	274 31	9, 771 25	7, 737 11	84, 663 01	83, 237 18	

H.—Statement showing the expenses of collecting the internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation.	Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expenses of collecting.	Expenses of administering office.	Assessments.†	Collections.
NEW HAMPSHIRE.									
First district	\$5,531 65	\$40 27	\$149 00	.....	\$27 00	\$5,747 92	\$1,162 68	\$241,845 87	\$197,440 96
Second district	4,555 10	30 83	68 30	\$7 99	18 00	4,680 22	1,385 70	94,167 90	105,509 70
Third district	2,054 64	79 55	103 63	3 76	29 13	2,270 71	413 60	28,324 09	18,349 48
Total	12,141 39	150 65	320 93	11 75	74 13	12,698 85	2,961 98	364,337 86	321,300 14
NEW JERSEY.									
First district*	5,005 18	6 30	51 00	5 00	34 00	5,101 48	2,299 81	160,424 83	159,219 76
Second district	5,808 93	83 73	94 55	38 86	.....	6,026 07	1,638 49	441,661 97	273,948 36
Third district*	8,500 19	84 15	235 25	.....	36 00	8,855 59	3,932 81	719,475 05	518,047 90
Fourth district	6,438 36	12 41	133 00	136 80	35 05	6,753 62	1,930 97	400,195 73	388,786 32
Fifth district*	10,874 17	199 75	72 00	.....	100 30	11,246 22	7,615 72	1,193,585 50	1,286,048 74
Total	36,626 83	386 34	585 80	180 66	205 35	37,984 98	17,417 80	2,915,343 08	2,626,051 08
NEW MEXICO.									
New Mexico*	6,253 43	83 95	61 84	28 52	80 00	6,507 74	3,969 12	38,153 87	42,821 45
NEW YORK.									
First district	21,482 43	234 42	151 50	27 52	87 30	21,983 17	16,985 53	4,420,670 81	4,065,010 61
Second district*	16,396 15	233 31	128 70	.....	.....	16,758 16	11,126 94	2,440,500 92	2,445,279 48
Third district*	13,030 77	120 39	10 00	63 20	57 60	13,331 96	8,541 08	2,071,014 90	1,961,195 36
Eighth district	12,881 67	79 41	59 81	.....	58 80	13,079 82	8,225 47	866,610 78	802,156 96
Ninth district	11,921 35	66 50	60 00	.....	.....	12,047 85	7,505 14	1,025,853 00	1,008,092 39
Tenth district	8,251 89	75 75	155 50	3 62	94 88	8,581 64	4,357 66	691,961 42	534,691 70
Eleventh district*	5,144 11	81 38	127 60	5 36	30 15	5,388 60	2,037 91	250,910 56	147,964 11
Twelfth district*	6,222 36	89 58	164 90	11 74	61 19	6,549 77	2,207 21	262,368 30	260,290 25
Thirteenth district	4,855 84	15 76	56 00	19 90	50 50	4,998 00	644 46	135,410 41	132,978 36
Fourteenth district*	8,190 61	131 17	85 50	3 67	42 00	8,452 95	3,807 55	696,339 70	1,242,673 17
Fifteenth district	5,770 08	41 55	102 70	2 05	29 00	5,945 38	2,141 67	229,782 48	226,780 20
Sixteenth district	2,406 72	13 25	101 14	18 00	18 50	2,557 61	605 96	34,299 78	30,224 20
Seventeenth district	2,394 31	5 50	101 00	13 50	26 25	2,549 56	1,495 20	40,171 42	29,810 35
Eighteenth district	4,735 85	85 59	228 10	10 40	23 50	5,083 44	1,805 36	142,964 07	119,447 73
Nineteenth district	2,827 34	80	76 94	30 66	30 25	2,965 99	1,478 57	58,106 23	44,244 36
Twentieth district	3,137 71	25 47	122 18	.....	29 75	3,315 11	690 60	70,648 46	54,590 22
Twenty-first district*	6,215 73	.....	70 00	5 80	29 50	6,321 03	1,416 66	334,610 55	294,675 66
Twenty-second district	4,671 35	47 61	281 77	12 27	18 75	5,031 75	1,730 91	115,034 29	103,207 28
Twenty-third district*	7,613 85	25 25	77 00	.....	17 00	7,733 10	3,185 75	411,934 98	412,925 26

Twenty-fourth district.....	7,351 58	42 17	361 66	11 36	29 00	7,795 77	2,851 26	654,214 47	483,665 08
Twenty-fifth district.....	4,783 73	9 94	89 02	.....	46 87	4,929 56	1,210 17	199,822 43	116,968 30
Twenty-sixth district.....	5,264 73	39 25	56 69	.....	38 00	5,398 67	1,807 82	292,905 84	174,192 45
Twenty-seventh district.....	6,552 67	31 05	246 75	16 31	52 26	6,809 64	3,569 91	183,434 14	157,384 42
Twenty-eighth district*.....	7,966 63	52 96	17 82	4 98	39 90	8,082 29	3,436 20	661,255 14	580,277 98
Twenty-ninth district*.....	3,616 52	12 17	71 00	5 50	59 50	3,764 69	1,223 98	111,842 93	80,669 73
Thirtieth district*.....	9,956 23	217 90	115 56	.....	61 00	10,350 69	5,315 67	1,680,582 61	1,546,709 64
Thirty-second district*.....	20,329 83	184 21	137 30	4 45	29 40	20,685 19	14,295 16	2,511,268 36	2,230,525 18
Total	214,622 04	1,962 34	3,256 27	270 29	1,061 45	230,572 39	113,590 30	20,600,524 98	19,286,630 43
NORTH CAROLINA.									
First district.....	4,211 42	.....	127 48	.....	37 75	4,376 65	1,932 57	59,450 04	38,929 32
Second district.....	5,621 33	57 42	124 40	.....	36 25	5,839 40	2,891 33	73,744 10	56,409 77
Third district * f.....	5,246 50	.....	45 80	70	.....	5,283 00	2,996 50	93,040 92	46,034 78
Fourth district*.....	9,513 46	137 65	113 16	62 00	34 25	9,860 52	6,965 47	535,902 45	474,647 05
Fifth district.....	9,832 83	206 40	186 59	.....	53 50	10,279 32	6,843 33	613,481 07	541,332 63
Sixth district.....	8,744 23	204 85	150 70	24 49	95 25	9,219 52	8,302 00	310,120 19	252,126 40
Seventh district*.....	5,818 08	41 31	42 00	28 55	51 00	5,980 94	3,377 95	76,291 09	43,681 79
Total	48,987 85	647 63	790 13	115 71	308 00	50,849 35	33,309 15	1,762,029 86	1,453,161 74
OHIO.									
First district.....	17,672 39	270 05	66 00	10 13	72 50	18,091 07	13,107 86	8,565,419 91	7,161,277 23
Third district.....	11,285 51	126 69	179 56	74 66	21 00	11,687 42	6,624 18	2,005,509 10	1,495,458 80
Fourth district.....	6,854 93	36 51	55 52	5 28	31 00	6,983 24	2,243 01	832,166 74	699,070 56
Fifth district.....	3,029 19	38 43	99 24	2 92	51 50	3,821 28	1,348 33	127,156 83	70,012 77
Sixth district* f.....	6,098 88	96 15	44 71	46 64	.....	6,286 38	2,632 22	726,846 03	468,953 45
Seventh district.....	8,000 46	156 06	75 42	8 01	38 25	8,278 20	3,316 92	722,182 25	495,343 53
Eighth district*.....	2,533 75	75	44 10	5 37	31 75	2,915 72	1,192 53	45,641 00	38,400 17
Ninth district*.....	7,422 92	59 78	174 33	6 87	80 25	7,744 15	2,605 38	943,446 07	739,219 79
Tenth district.....	8,530 98	85 45	71 75	1 97	35 75	8,725 91	3,982 41	1,253,670 02	1,091,536 75
Eleventh district.....	6,548 78	61 44	71 65	.....	98 12	6,779 99	1,998 79	668,050 34	575,446 63
Twelfth district*.....	6,162 85	38 98	76 98	74	54 50	6,330 05	1,486 26	657,104 89	584,395 47
Thirteenth district.....	2,406 71	22 15	21 76	.....	.....	2,450 62	1,256 70	39,147 14	42,723 79
Fourteenth district.....	3,282 35	21 77	69 00	2 62	39 25	3,414 99	1,214 44	88,883 07	58,070 97
Fifteenth district*.....	4,143 42	42 44	83 83	5 20	68 25	4,743 14	2,573 42	133,060 79	95,313 47
Sixteenth district*.....	3,712 51	118 25	178 79	.....	45 00	4,054 55	1,312 34	152,456 16	73,119 43
Seventeenth district.....	5,753 80	13 81	98 30	4 94	42 50	5,913 35	1,516 35	274,141 51	198,479 48
Eighteenth district*.....	9,342 21	155 76	140 00	2 87	74 50	9,715 34	4,950 00	743,217 26	720,189 71
Nineteenth district.....	3,431 02	13 12	112 63	13 20	48 53	3,618 50	1,422 60	106,441 41	63,949 93
Total	117,512 67	1,357 59	1,663 57	191 42	832 65	121,557 90	54,783 74	18,085,140 52	14,671,261 93
OREGON.									
Oregon.....	5,768 90	55 66	83 00	.....	9 75	5,917 31	2,970 97	106,747 36	70,087 91

H.—Statement showing the expenses of collecting the internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation.	Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expenses of collecting.	Expenses of administering office.	Assessments.	Collections.
PENNSYLVANIA.									
First district	\$8,693 29	\$65 86	\$4 75	\$1 33	\$32 00	\$8,797 23	\$6,225 98	\$1,228,949 92	\$1,085,956 71
Second district*	11,503 90	113 83	72 00	61 45	136 20	11,887 38	9,108 74	2,102,967 89	1,747,700 21
Fifth district	5,975 26	70 08	152 00		62 13	6,259 47	1,953 17	273,475 92	324,722 49
Sixth district	5,760 07	2 71	59 25		20 50	5,842 53	1,868 40	416,197 04	362,640 12
Seventh district	3,090 84	18 85	101 00	10 13	17 55	3,238 37	945 10	62,603 50	53,028 11
Eighth district	5,419 69	42 37	44 50		9 60	5,516 16	892 39	332,582 10	253,967 27
Ninth district*	6,380 30	26 23	38 80		20 00	6,465 33	1,949 67	308,279 78	284,512 19
Tenth district*	7,067 69	61 62	66 65	1 60	36 00	7,233 56	1,595 27	195,567 77	170,260 22
Eleventh district*	4,981 27	15 24	158 00		44 00	5,198 51	708 34	148,180 36	147,540 79
Twelfth district	5,531 40	54 30	174 70	5 14	20 00	5,785 54	2,898 29	283,198 59	200,123 70
Thirteenth district	2,603 69	31 65	108 35	19 90	47 00	2,810 59	1,256 34	66,071 15	36,163 51
Fourteenth district	4,624 48	42 10	119 50		59 50	4,845 58	1,457 54	154,970 36	107,916 44
Fifteenth district	6,586 65	80 17	117 46	2 56	24 30	6,811 14	3,329 48	347,797 17	290,961 51
Sixteenth district*	5,062 90	59 82	146 42	3 39	64 95	5,337 48	1,551 36	188,441 59	119,920 31
Seventeenth district*	3,664 85	25 21	83 65	7 60	32 75	3,814 06	1,355 81	92,808 23	52,098 90
Eighteenth district*	6,188 26	33 28	73 39	17 66	59 75	6,372 34	1,824 35	78,793 17	89,088 99
Nineteenth district*	5,796 64	6 63	76 39	40 13	64 00	5,983 79	3,296 64	131,891 51	114,402 75
Twentieth district.	4,431 29	37 92	130 00	5 81	34 75	4,639 77	1,816 90	124,527 05	96,495 33
Twenty-first district*	9,177 32	76 97	123 44		15 50	9,393 23	4,594 32	707,588 10	549,463 76
Twenty-second district	9,190 88	49 05	57 78		32 25	9,329 96	4,593 05	1,098,319 18	860,651 81
Twenty-third district	8,123 97	66 64	75 00		42 50	8,308 11	3,610 93	539,812 72	469,996 94
Twenty-fourth district*	4,895 97	21 30	189 07	2 50	26 30	5,135 14	2,566 24	169,200 60	128,015 22
Total	134,750 61	1,001 83	2,172 10	179 20	901 53	139,005 27	59,458 31	9,050,423 70	7,545,627 28
RHODE ISLAND.									
First district	6,473 35	2 49	56 00	4 40	39 25	6,577 49	2,551 10	347,345 07	287,159 81
Second district	2,621 77	36 49	14 00	2 00	27 00	2,701 26	521 95	40,944 32	37,392 36
Total	9,095 12	38 98	72 00	6 40	66 25	9,278 75	3,073 05	388,289 39	324,552 17
SOUTH CAROLINA.									
First district	5,619 90	114 36	173 26	19 86	277 00	6,204 38	2,970 95	55,567 38	33,607 38
Second district	6,144 23	23 75	115 61	2 85	146 60	6,433 04	3,773 00	73,066 11	63,547 36
Third district*	5,444 09	70 28	133 48	4 10	33 75	5,685 70	2,944 09	98,618 16	72,345 04
Total	17,208 22	208 39	422 35	26 81	457 35	18,323 12	9,688 04	227,251 65	169,500 38

TENNESSEE.										
First district*	4,660 28	30 64	43 21	4 15	7 50	4,745 78	2,149 62	54,051 14	29,795 89	
Second district*	7,705 40	23 22	41 00		10 00	7,779 62	3,913 27	95,000 19	51,937 43	
Third district	5,730 60	64 36	64 35			5,858 71	3,730 00	132,234 83	54,263 28	
Fourth district†	4,121 39	74 49	20 00	6 70		4,222 58	2,621 39	135,768 92	60,234 15	
Fifth district	8,528 66	68 83	86 00	2 80	22 10	8,708 39	5,442 63	303,877 49	259,234 25	
Sixth district*†	3,454 55	102 19	35 43	4 10	7 00	3,603 27	2,454 57	42,073 91	19,633 83	
Seventh district†	1,604 70	28 72	55 00		113 00	1,801 42	781 65	64,908 72	25,442 28	
Eighth district*	8,191 26	204 14	176 77	3 05	47 50	8,622 72	3,988 40	316,377 34	196,766 08	
Total.....	43,996 24	596 59	521 76	20 80	207 10	45,342 49	25,080 93	1,144,292 54	697,307 19	
TEXAS.										
First district†	8,012 41	152 80	108 23	19 60	182 75	8,475 79	5,793 56	150,457 96	99,262 28	
Second district*	9,153 38	120 72	156 82	1,392 20	172 90	10,996 02	4,523 58	59,725 88	47,885 03	
Third district†	6,238 74	30 12	124 01	4 35	80 00	6,477 22	3,480 90	106,771 25	73,105 76	
Fourth district	11,626 72		191 41	386 95	77 50	12,282 58	7,056 73	141,101 84	116,446 84	
Total.....	35,031 25	303 64	580 47	1,803 10	513 15	38,231 61	20,854 77	458,056 93	336,699 91	
UTAH.										
Utah.....	5,098 83	57 68	223 89	64 48		5,444 88	2,665 50	56,141 33	51,591 95	
VERMONT.										
First district	2,069 36	9 32	36 79		4 50	2,119 97	125 00	17,718 89	12,978 84	
Second district†	2,608 30	34 25	63 00	7 67	43 63	2,756 85	254 89	63,492 60	36,611 31	
Third district*	2,172 35		196 99	3 70	26 00	2,399 04	506 99	26,179 62	22,411 64	
Total.....	6,850 01	43 57	296 78	11 37	74 13	7,275 86	886 88	107,391 11	78,001 79	
VIRGINIA.										
First district	3,624 74	21 00	6 00	16 00		3,667 74	2,221 75	49,799 59	15,868 73	
Second district	8,480 52	57 36	119 10	8 30	38 86	8,704 14	3,340 47	1,111,184 64	992,334 13	
Third district	13,295 84	117 81	192 37		81 50	13,687 52	8,773 51	4,284,695 63	3,706,240 58	
Fourth district*	6,118 46	102 53	171 58	2 85		6,395 42	3,383 69	104,619 83	48,875 27	
Fifth district	12,107 69	250 37	136 43	21 20	96 12	12,611 81	7,998 16	2,735,434 97	2,246,289 28	
Sixth district	8,405 45	106 27	235 38	14 21	60 25	8,821 56	5,405 45	230,236 13	172,258 99	
Seventh district	3,434 07	99 31	125 53	97 37		3,756 28	1,489 53	113,620 30	93,867 72	
Eighth district*	2,871 85		124 86	12 25	30 00	3,038 96	410 36	74,062 36	42,280 86	
Total.....	58,338 62	754 65	1,111 25	172 18	306 73	60,683 43	33,022 92	8,703,683 45	7,318,015 56	
WASHINGTON.										
Washington*.....	5,887 27	19 06	86 00	91 53	25 00	6,108 86	3,241 85	62,797 14	14,792 21	

H.—Statement showing the expenses of collecting the internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation.	Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expenses of collecting.	Expenses of administering office.	Assessments.†	Collections.
WEST VIRGINIA.									
First district.....	\$6,456 92		\$90 80		\$41 50	\$6,589 22	\$2,190 45	\$381,517 75	\$294,343 01
Second district.....	4,954 81	\$156 95	104 61	\$0 80	105 00	5,322 17	1,267 90	221,037 92	127,273 01
Third district*.....	3,612 65	45 67	144 14		110 50	3,912 96	431 67	48,093 70	33,986 16
Total.....	15,024 38	202 62	339 55	80	257 00	15,824 35	3,890 02	650,649 37	455,602 18
WISCONSIN.									
First district.....	8,510 66	29 07	51 50	1 00	49 10	8,641 33	3,873 64	1,775,029 23	1,476,800 80
Second district*.....	5,279 28	62 24	169 60	1 95		5,513 07	1,100 84	230,716 65	165,516 24
Third district.....	5,255 73	75 08	201 67	8 30	48 25	5,589 03	4,234 85	210,558 34	173,186 87
Sixth district.....	4,703 22	39 75	92 00	4 90	68 15	4,908 02	2,362 23	77,716 80	71,184 80
Total.....	23,748 89	206 14	514 77	16 15	165 50	24,651 45	11,576 56	2,294,021 02	1,886,688 71
WYOMING.									
Wyoming.....	2,570 38	28 25	50 60	27 24	39 00	2,715 47	1,035 84	13,785 13	11,112 99

* Including items which belong to previous fiscal years not before adjusted.

† Accounts for June quarter not received up to November 15, 1873.

‡ This item includes the various kinds of stamps, other than adhesive, furnished to collectors, in addition to the assessment lists.

RECAPITULATION.

District.	Compensation.	Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expenses of collecting.	Expenses of administering office.	Assessments.	Collections.
Alabama.....	\$28,251 72	\$280 35	\$266 09	\$8 30	\$269 50	\$29,075 96	\$20,410 08	\$350,955 78	\$302,424 75
Arizona.....	5,498 21	2 50	53 99		117 50	5,672 20	1,905 38	19,635 16	14,238 87
Arkansas.....	13,814 90	93 28	245 14	40 00	145 00	14,338 32	6,295 97	208,265 83	94,263 85
California.....	62,799 64	492 62	872 24	3,099 77	682 36	67,946 63	41,932 78	3,208,419 00	2,376,044 88
Colorado.....	8,174 93	61 32	99 30	19 60	131 00	8,486 15	5,674 93	74,069 02	76,274 56
Connecticut.....	20,910 88	126 22	422 39	38 22	109 25	21,606 96	9,880 36	1,034,335 78	873,984 97
Dakota.....	2,179 47		33 00	10 65	97 12	2,320 24	673 85	11,123 28	7,154 90

Delaware.....	6,814 48	51 22	141 60	.....	13 62	7,020 92	2,289 33	459,162 37	429,403 34
District of Columbia.....	4,834 25	51 82	71 00	57 80	.....	5,014 87	1,893 55	156,962 52	133,494 58
Florida.....	6,599 98	71 80	176 57	.....	330 00	7,178 35	4,076 58	192,874 18	143,568 30
Georgia.....	27,989 12	335 62	525 30	30 31	271 75	29,142 10	23,552 63	692,058 43	491,151 31
Idaho.....	3,874 13	11 90	39 90	202 30	161 50	4,289 73	1,382 18	73,476 26	18,698 50
Illinois.....	95,757 77	1,335 21	1,661 32	192 61	795 63	99,742 54	45,434 87	19,175,492 14	16,607,333 46
Indiana.....	66,996 63	489 10	1,329 74	48 55	973 80	69,837 82	27,602 43	7,429,378 15	5,742,309 71
Iowa.....	27,593 28	469 24	1,238 68	58 57	453 43	29,890 20	10,741 96	1,136,657 77	945,597 17
Kansas.....	5,178 10	99 25	187 50	.....	.....	5,464 85	2,955 52	121,331 96	104,789 67
Kentucky.....	67,386 83	823 17	1,485 81	640 75	337 00	70,723 56	26,795 16	7,231,973 01	5,368,226 28
Louisiana.....	27,593 97	163 35	62 58	106 84	37 50	27,964 24	17,857 19	1,555,125 57	1,317,680 55
Maine.....	13,577 74	138 64	376 30	9 63	133 56	14,235 87	2,728 84	276,754 50	214,293 49
Maryland.....	30,523 65	307 53	454 04	61 49	225 41	31,072 03	16,263 77	3,145,031 38	2,669,483 82
Massachusetts.....	60,161 86	860 53	897 59	64 97	359 64	62,284 59	29,493 78	4,249,320 73	3,773,217 22
Michigan.....	28,869 87	263 73	589 65	20 53	116 98	29,860 76	8,312 85	2,209,744 57	1,885,120 47
Minnesota.....	12,884 11	151 38	524 64	27 55	422 17	14,009 85	6,129 52	260,791 43	227,734 37
Mississippi.....	21,024 18	239 73	491 82	39 45	338 25	22,133 43	12,985 51	277,989 40	128,794 29
Missouri.....	44,616 22	786 27	1,261 23	161 08	737 47	47,562 26	26,947 51	4,643,916 12	3,407,806 44
Montana.....	6,941 16	13 60	39 00	.....	71 50	7,065 26	5,599 00	79,702 31	36,173 15
Nebraska.....	12,180 87	141 68	209 92	13 56	305 25	12,851 28	9,510 12	552,091 52	305,273 35
Nevada.....	9,315 09	37 31	121 98	24 65	274 31	9,771 25	7,737 11	84,062 01	83,237 18
New Hampshire.....	12,141 39	150 65	320 93	11 75	74 13	12,698 85	2,961 98	364,337 86	321,300 14
New Jersey.....	36,626 83	386 34	585 80	180 66	205 35	37,984 98	17,417 80	2,915,343 08	2,626,051 08
New Mexico.....	6,253 43	83 95	61 84	28 52	80 00	6,507 74	3,969 12	38,153 87	42,821 45
New York.....	214,022 04	1,962 34	3,256 27	270 29	1,061 45	220,572 39	113,590 30	20,600,534 98	19,286,630 43
North Carolina.....	48,987 85	647 63	790 13	115 74	308 00	50,849 35	33,309 15	1,762,029 86	1,453,161 74
Ohio.....	117,512 67	1,357 59	1,664 57	191 42	832 65	121,557 90	54,783 74	18,085,140 52	14,671,261 93
Oregon.....	5,768 90	55 66	83 00	.....	9 75	5,917 31	2,970 97	106,747 36	70,087 91
Pennsylvania.....	134,750 61	1,001 83	2,172 10	179 20	901 53	139,005 37	59,458 31	9,050,423 70	7,545,627 28
Rhode Island.....	9,095 12	38 98	72 00	6 40	66 25	9,278 75	3,073 05	388,289 39	324,552 17
South Carolina.....	17,208 22	208 39	422 35	26 81	457 35	18,323 12	9,688 04	227,251 65	169,500 38
Tennessee.....	43,996 24	596 59	521 76	20 80	207 10	45,342 49	25,080 93	1,144,292 54	697,307 19
Texas.....	35,031 25	303 64	580 47	1,803 10	513 15	38,231 61	20,854 77	458,056 93	336,699 91
Utah.....	5,098 83	57 68	223 89	64 48	.....	5,444 88	2,665 50	56,141 33	51,591 95
Vermont.....	6,850 01	43 57	226 78	11 37	74 13	7,275 86	886 38	107,391 11	78,001 79
Virginia.....	58,338 62	754 65	1,111 25	172 18	306 73	60,683 43	33,022 92	8,703,653 45	7,318,015 56
Washington.....	5,887 27	19 06	86 00	91 53	25 00	6,108 89	3,241 85	62,797 14	14,792 21
West Virginia.....	15,024 38	202 62	339 55	80 15	237 00	15,824 35	3,890 02	650,649 37	455,602 18
Wisconsin.....	23,748 89	206 14	514 77	16 15	165 50	24,651 43	11,576 56	2,294,021 02	1,886,688 71
Wyoming.....	2,570 38	28 25	50 60	27 24	39 00	2,715 47	1,035 84	13,785 13	11,112 99
Grand total.....	1,520,697 88	16,051 93	27,031 37	8,195 53	13,499 57	1,585,476 28	780,540 49	125,945,960 47	105,238,480 45

FIFTH AUDITOR.

I.—*Statement of accounts of the Commissioner of Internal Revenue for internal revenue stamps (adhesive) for the fiscal year ended June 30, 1873.*

Dr.

To amount of stamps in hands of Commissioner June 30, 1872.....	\$1, 875 54
To amount of stamps ordered from printer.....	7, 287, 523 63
To amount of stamps returned by agents.....	864, 874 26
To amount of stamps received for redemption.....	213, 423 90
To amount of discount withheld in exchange.....	489 05
	8, 368, 186 38

Cr.

By amount of cash deposited with United States Treasurer.....	\$1, 875, 753 02
By amount allowed as commissions.....	126, 585 25
By amount of stamps sent to agents.....	5, 027, 117 93
By amount of stamps destroyed.....	1, 312, 214 76
By amount allowed on certificate of Commissioner.....	4, 105 04
By amount of stamps canceled and returned.....	17, 271 13
By amount of stamps remaining in hands of Commissioner June 30, 1873.....	5, 134 25
	8, 368, 186 38

Number of stamp-agents' accounts adjusted during the fiscal year ending June 30, 1873.....	112
Amount involved.....	\$1, 424, 895 47

K.—*Statement of amounts paid for engraving and printing stamps, and for stamp paper &c., for the office of internal revenue for the fiscal year ended June 30, 1873.*

To the Continental Bank Note Company.....	\$68, 301 01
To the National Bank Note Company.....	32, 139 23
To the American Phototype Company.....	4, 135 28
To Joseph R. Carpenter.....	92, 144 19
To Henry Skidmore.....	6, 265 33
To the Bureau of Engraving and Printing.....	348, 337 53
To James M. Willcox & Co., (paper).....	92, 915 58
	644, 238 15

Statement of amounts paid for the redemption of internal-revenue stamps during the fiscal year ended June 30, 1873.

For stamps returned.....	\$202, 956 66
For stamps destroyed.....	6, 588 92
For stamps unnecessarily used.....	11, 087 39
	220, 632 97

L.—*Statement of accounts of the Commissioner of Internal Revenue for internal revenue beer stamps for the fiscal year ended June 30, 1873.*

Dr.

To amount of stamps in hands of Commissioner June 30, 1872, as per last report.....	\$1, 697, 562 50
To amount of stamps received from printer.....	13, 253, 695 83½
To amount of stamps returned by collectors.....	10, 974 25
To amount of stamps received for redemption.....	254 37½
	14, 962, 486 95½

Cr.

By amount of stamps sent to collectors.....	\$9,833,905 00
By amount of stamps destroyed.....	10,678 66 $\frac{2}{3}$
By amount of stamps remaining in hands of Commissioner June 30, -1873.....	5,117,903 29 $\frac{1}{2}$
	14,962,486 95 $\frac{5}{6}$

M.—Statement of accounts of the Commissioner of Internal Revenue for internal revenue stamps for distilled spirits for the fiscal year ended June 30, 1873.

Dr.

To amount of stamps in hands of Commissioner June 30, 1872, as per last report.....	\$14,706,175 00
To amount of stamps received from printers.....	88,293,458 00
To amount of stamps returned by collectors.....	5,005,840 00
	108,005,473 00

Cr.

By amount of stamps sent to collectors.....	\$73,563,647 00
By amount of stamps destroyed.....	23,125 00
By amount of stamps remaining in hands of Commissioner June 30, 1873.....	34,418,701 00
	108,005,473 00

N.—Statement of accounts of the Commissioner of Internal Revenue for internal revenue tobacco, snuff, and cigar stamps for the fiscal year ended June 30, 1873.

Dr.

To amount of stamps in hands of Commissioner June 30, 1872, as per last report.....	\$2,868,202 72
To amount of stamps received from printers.....	39,654,277 59
To amount of stamps returned by collectors.....	3,260,971 61
To amount of stamps returned for exchange.....	10,713 84
To amount of stamps received for redemption.....	128 11
	45,794,293 87

Cr.

By amount of stamps sent to collectors.....	\$36,601,245 60
By amount of stamps destroyed.....	1,049,864 14
By amount of stamps remaining in hands of Commissioner June 30, 1873.....	8,143,184 13
	45,794,293 87

O.—Statement of accounts of the Commissioner of Internal Revenue for internal revenue special tax stamps from March 12, 1873, to June 30, 1873.

Dr.

To amount of stamps received from printer.....	\$9,809,940 00
To amount of stamps returned by collectors.....	16,800 00
	9,826,740 00

Cr.

By amount of stamps sent to collectors.....	\$9,166,030 00
By amount of stamps remaining in hands of Commissioner June 30, 1873	660,710 00
	<u>9,826,740 00</u>

P.—Statement of accounts of the Commissioner of Internal Revenue for internal revenue stamped foil wrappers for tobacco for the fiscal year ended June 30, 1873.

Dr.

To amount stamped foil wrappers received from printer.....	\$543,426 65
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Cr.

By amount stamped foil wrappers sent to collectors.....	\$543,393 1
By amount stamped foil wrappers destroyed	33 55
	<u>543,423</u>

Q.—Statement showing the amounts paid for salaries in the office of the Commissioner of Internal Revenue, also salaries and expenses of supervisors, agents, and surveyors of distilleries, fees and expenses of gaugers, miscellaneous expenses, counsel fees, &c., drawbacks on rum and alcohol, and taxes erroneously assessed and collected, refunded during the fiscal year ended June 30, 1873.

Supervisors.	Salary.	Expenses.	Clerk-hire.	Furniture.	Rent.	Total.
James R. Bayley*	\$252 70	\$57 00			\$20 00	\$329 70
E. W. Barber*	252 70	100 05	\$84 24		8 33	445 32
S. J. Conklin*	252 70	89 25	151 63		60 00	553 58
K. R. Cobb	3,000 00	2,691 93	2,828 50	\$9 00	370 00	8,909 43
R. G. Corwin*	252 70	60 75	126 35		30 00	469 80
S. B. Dutcher*	1,247 28	728 29	2,311 41	115 51		4,402 49
G. W. Emery*	627 72	777 60	376 63		75 00	1,856 95
Speed S. Fry*	252 70	35 35	126 36		12 50	426 91
Alexander Fulton*	252 70	8 15	126 36			387 21
L. M. Foulke	3,000 00	1,798 58	2,010 00		1,000 96	7,809 54
Wolcott Hamlin*	210 60	45 20	67 39		14 00	337 19
J. M. Hedrick	3,000 00	1,890 56	2,105 42		100 03	7,096 01
Lucian Hawley*	1,614 13	1,531 57	4,012 26	556 53		7,714 49
Dana E. King*	252 70	464 47	101 09		18 75	837 01
George Marston*	499 95					499 95
John McDonald*	2,625 00	1,662 80	2,712 32	397 02	630 00	8,027 14
D. W. Munn	3,000 00	1,103 54	2,274 59			6,378 13
John O'Donnell*	252 70	55 08	262 93		16 84	587 55
Otis F. Presbrey*	252 70	116 84	273 21		50 00	692 75
P. W. Perry	2,999 95	3,200 80	3,043 27	70 00	466 70	9,780 72
Simon T. Powell	3,000 00	1,412 32	1,632 81		300 00	6,351 13
W. A. Simmons	3,000 00	1,746 21	2,932 21	186 57	999 96	8,864 95
J. B. Sweitzer*	252 72	35 62	126 36			414 70
Alexander P. Tutton	3,000 00	1,041 38	2,800 72			6,842 10
Total	33,351 65	20,659 34	30,496 06	1,334 63	4,173 07	90,014 75
Add to this amount for stationery furnished supervisors and allowed in Treasury Department accounts						827 01
Total						<u>90,841 76</u>

* In office a fraction of the year.

R.—Internal-revenue agents.

Name.	Salary.	Expenses.	Total.
George C. Alden	\$2,257 00	\$1,199 99	\$3,456 99
J. N. Beach	2,784 00	912 41	3,696 41
B. P. Brasher	2,149 00	2,227 83	4,376 83
James J. Brooks	2,440 00	449 80	2,889 80
A. E. Burpee	1,814 00	826 71	2,640 71
H. Brownlee	595 00	616 20	1,211 20
John B. Brownlow	530 00	230 12	760 12
Matthew Berry	1,956 00	1,947 16	3,903 16
Charles P. Brown	1,388 00	1,337 63	2,725 63
E. T. Bridges	2,191 00	1,156 28	3,347 28
John C. Bowyer	2,112 00	797 10	2,909 10
De Witt C. Brown .....	.....	367 32	367 32
Temple Clark	240 00	105 40	345 40
George L. Douglass	1,490 00	136 05	626 05
Charles L. Flanagan	876 00	547 19	1,423 19
William A. Gavett	2,236 00	1,589 96	3,825 96
Arthur Gunther	1,866 00	1,881 50	3,747 50
Lucian Hawley	1,144 00	536 31	1,680 31
C. M. Horton	1,692 00	967 64	2,659 64
John T. Hogue	1,074 00	541 53	1,615 53
John A. Joyce	1,970 00	1,421 25	3,391 25
D. H. Lyman	2,252 00	2,034 70	4,286 70
E. S. Lenfory	65 00	42 70	107 70
J. H. Manley	2,236 00	1,265 42	3,501 42
John Mitchell	908 00	286 22	1,194 22
Henry W. Purvis	744 00	273 60	1,017 60
Zenas Rogers	1,613 00	1,035 70	2,648 70
A. M. C. Smith, jr.	1,274 00	199 58	1,473 58
J. E. Simpson	1,812 00	1,277 70	3,089 70
J. Edward Stacey .....	.....	7 50	7 50
Isaac S. Stewart	576 00	570 04	1,146 04
John H. Smyth	672 00	330 43	1,002 43
S. A. Sixbury	768 00	566 54	1,334 54
J. W. Wood	710 00	504 70	1,214 70
H. T. Yaryan	2,450 00	1,901 73	4,351 73
Total	48,884 00	30,091 94	78,975

Surveyors of distilleries.

Salaries	\$23,589 26
Expenses	17,318 00
Total	30,907 26

Fees and expenses of gaugers.

Fees	347,422 20
Traveling expenses	21,237 57
Total	368,659 77
(Disbursements to January 31, 1873.)	

S.—Salary of Office of Commissioner of Internal Revenue.

Salary	\$359,588 72
Miscellaneous expenses :	
Salary	\$17,631 63
Traveling expenses	12,739 66
Expenses	36,490 70
Telegrams	3,297 70
Rent	6 500 00
Stationery	19,623 80
Expressage	91,077 17
Total	187 360 66

Counsel fees and expenses, moieties, and rewards:	
Fees and expenses.....	\$23,096 94
Moieties	1,125 00
Rewards	15,150 00
	\$39,371 94
Drawbacks on rum and alcohol	116,117 40
Taxes erroneously assessed and collected, refunded	433,430 43
Taxes paid on distilled spirits destroyed by fire, refunded.....	925 50
	550,473 33
Statement of fines, penalties, and forfeitures:	
Balance on deposit to credit of the Secretary of the Treasury July 1, 1872.	223,942 57
Amount deposited.....	69,254 03
	293,196 60
Amount disbursed	133,410 91
Balance on deposit to credit of the Secretary of the Treasury July 1, 1873 ..	159,785 69

T.—Statement of disbursements for salaries of United States direct-tax commissioners in insurrectionary districts during the fiscal year ended June 30, 1873.

State.	Salary.
South Carolina.....	\$540 55

Moncys refunded on lands sold for taxes and redeemed.

State.	Amount.
Arkansas.....	\$800 00
Tennessee.....	1,625 00
Virginia.....	10,622 31
Total.....	
	12,447 31

Moneys illegally collected in insurrectionary districts refunded during the fiscal year ended June 30, 1873.

Amount refunded.....	\$1,507 87
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Statement of certificates issued and allowed for drawbacks on merchandise exported for the fiscal year ended June 30, 1873.

Number of certificates received and allowed.....	260
Amount allowed	\$18,743 17

REPORT OF THE SIXTH AUDITOR.

REPORT

OF

THE SIXTH AUDITOR OF THE TREASURY.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT,
October 18, 1873.

SIR: I have the honor to submit the following report of the business operations of this office for the fiscal year ended June 30, 1873. My annual report to the Postmaster-General, now in course of preparation, will exhibit in detail the financial transactions of the Post-Office Department for the past fiscal year.

A comparison of the tables and statements of the present report with those contained in my report for the fiscal year ended June 30, 1872, shows a large increase of business in each division of this Bureau, especially in that of the money-order division.

EXAMINING DIVISION—BENJAMIN LIPPINCOTT, PRINCIPAL EXAMINER.

This division receives and audits the quarterly accounts-current of all post-offices in the United States. It is divided into four subdivisions, viz, the opening-room, the stamp-rooms, the examining corps proper, and the error-rooms.

1. *The opening-room.*—All returns, as soon as received, are opened, and if found in order according to regulations are entered on the register, carefully folded and tied, and then forwarded to the stamp-rooms.

The number of quarterly accounts-current received during each quarter of the fiscal year ended June 30, 1873, was as follows:

Third quarter, 1872	30,816
Fourth quarter, 1872	31,659
First quarter, 1873	31,962
Second quarter, 1873	32,170
Total	126,607

2. *The stamp-rooms.*—The quarterly returns received from the opening-room are divided alphabetically among eight stamp-clerks, whose duties consist in comparing the stamp-statements of the postmasters in the accounts-current with their own books and the returns made to them from the stamp-division of the finance office, whence stamp-orders are issued and receipts for the same received and forwarded to the stamp-clerks. The returns thus approved or corrected are passed to the examiners. All accounts from offices of the first and second classes are passed through the various subdivisions of the office in advance of other returns, so that they may reach the chief examiner and his assistants with as little delay as possible.

The number of accounts examined and settled by the stamp-clerks for each quarter of the fiscal year ended June 30, 1873, was as follows :

Third quarter, 1872	30,743
Fourth quarter, 1872	31,358
First quarter, 1873	31,464
Second quarter, 1873	31,574
Total	125,139

3. *The examining corps proper* is composed of seventeen clerks, among whom the returns received from the stamp-rooms are divided by sections, each comprising several States or parts of States.

The average number to each section is about 1,700. After the examination of the accounts-current and the stamp-account, reviewing and refooting the transcript of mails received, and examining all vouchers belonging to that portion of the work, the balance is drawn on all accounts of the third, fourth, and fifth classes. The returns thus examined and completed are forwarded to the registering division to be entered upon its books.

The number of accounts examined and sent to the registering division for the fiscal year ended June 30, 1873, was as follows :

Third quarter, 1872	30,743
Fourth quarter, 1872	31,358
First quarter, 1873	31,464
Second quarter, 1873	31,574
Total	125,139

The error-rooms contain five clerks, who review and re-examine the error-accounts received from the registering division, and forward to each postmaster a copy of his account, as stated by him, and as audited and corrected by this office.

The number of accounts so corrected and copied for the fiscal year ended June 30, 1873, was as follows :

Third quarter, 1872	8,563
Fourth quarter, 1872	5,809
First quarter, 1873	5,870
Second quarter, 1873	5,511
Total	25,693

Each subdivision reports weekly to the chief examiner, and monthly through that officer to the chief clerk, the progress of the work, so that the exact amount of labor done by each clerk is clearly ascertained.

All vouchers relative to allowances made by the Post-Office Department for clerk-hire, lights, fuel, rent, stationery, &c., at post-offices of the first and second classes, are forwarded at the beginning of each quarter to the chief examiner and his assistant for examination. A statement is then prepared, showing the vouchers received, the amount allowed and the amount suspended, when found to be in excess of the allowance.

On receipt of the returns from the examiners these accounts are received, and the amount allowable added, and the balance drawn by the chief examiner.

The number of post-offices of the first and second classes which have received allowances for clerk-hire, rent, &c., was 350.

The number of offices of the second class having an allowance for clerk-hire only, was 180.

The number of offices having an allowance for clerk-hire to aid in separating the mails, (independent of the number above stated,) was 445.

Total number of offices of all classes receiving allowances, and approved by the chief examiner, was 975.

The expense-accounts of the offices of the first and second classes were regularly entered by the chief examiner and his assistant on the expense-register, and show quarterly the amount of vouchers received, amount allowed, and amount suspended, copies of which were forwarded to each postmaster.

Attached to the examining division is a corresponding clerk, whose duty consists in corresponding with postmasters relative to errors in their accounts-current and in making day-book entries, &c.

The amount involved in the settlement of the quarterly accounts-current of postmasters during the fiscal year was as follows :

Third quarter, 1872.....	\$5, 413, 821 91
Fourth quarter, 1872.....	5, 663, 617 80
First quarter, 1873.....	5, 913, 128 68
Second quarter, 1873.....	5, 891, 087 33
Total.....	22, 881, 655 72

The labors of the examining division for the fiscal year ended June 30, 1873, have been fully completed. All accounts received in proper form have been examined and passed to the registering division. At no period has the work been more perfect in all its details. Not only has there been a decided improvement in the preparation of returns by postmasters, particularly those of first and second class offices, but, by judicious changes in the office, the efficiency of the examining corps has been greatly increased.

REGISTERING DIVISION—F. I. SEYBOLT, PRINCIPAL REGISTER.

This division receives from the examining division the quarterly accounts-current of postmasters, and re-examines and registers them, placing each item of revenue and expenditure under its appropriate head; noting also, in books prepared for the purpose, corresponding with each register, the amount of letter-postage and stamps reported as remaining on hand in each account. The same books also show the proper amount of newspaper-postage and box-rents chargeable to, and compensation allowed, each office contained therein, and afford a complete check in the settlement of each account.

Upon this division thirteen clerks are employed, and during the fiscal year the number of accounts registered, and amounts involved therein, were as follows :

Third quarter, 1872.....	31, 012	\$5, 439, 393 94
Fourth quarter, 1872.....	31, 548	5, 691, 418 39
First quarter, 1873.....	31, 818	5, 936, 597 81
Second quarter, 1873.....	31, 754	5, 910, 517 46
Total.....	126, 132	22, 977, 927 60

The number of changes of postmasters, establishment, re-establishment, discontinuance, and change of name of post-offices reported from the appointment office during the fiscal year, and noted by the registers, was as follows :

Third quarter, 1872	2, 104
Fourth quarter, 1872	2, 359
First quarter, 1873	2, 888
Second quarter, 1873	3, 621
Total	10, 972

The work of this division is fully up to the requirements of the office, the quarterly accounts current received from every office having been registered to the 30th of June, 1873, the footings and recapitulations made, and the books prepared for the registration of the accounts for the quarter ending September 30, 1873.

BOOK-KEEPER'S DIVISION—F. B. LILLEY, PRINCIPAL CLERK.

To this division is assigned the duty of keeping the ledger-accounts of the Department, embracing postmasters, late postmasters, contractors, late contractors, and accounts of a general, special, and miscellaneous nature.

This work requires the services of fifteen clerks, who are employed as follows, viz: One principal book-keeper, in charge of the division and ledger of general accounts; one assistant principal, in charge of cash-book, deposit-book, stamp-journal, ledger of warrants and deposits, and day-book entries on reports approved by the Auditor; one clerk, in charge of the transfer-journal and miscellaneous duties; nine book-keepers of postmasters' accounts, and three of contractors' accounts.

The auxiliary books prepared in this and other divisions, and from which the postings are made quarterly, are as follows: 13 registers of postmasters' quarterly returns, 35 pay-books, 9 journals, 1 register of warrants, 3 registers of Postmaster-General's drafts, 1 stamp-journal, 1 cash-book, 1 deposit-book, 1 Auditor's draft-book, 1 transfer-journal, 1 money-order transfer-book, 12 registers of mail-messenger and special-mail service, 1 route-agent's book, 1 letter-carrier's book, 1 special agent's fare-book; total, 82 books.

The system of transferring debit and credit balances of payments to contractors, of Auditor's drafts counter-credited, &c., embodied one year ago in the transfer-journal, has worked well in practice, enabling the book-keepers to get the items on their ledgers from thirty to sixty days sooner than by the old method of day-book and journal.

Accounts of the first, second, and third classes, and all contractors' accounts, are balanced quarterly; all others at the end of the fiscal year.

For a detailed statement, showing the number of accounts by sections, and to a limited extent the labor performed in the preparation of auxiliary books, I respectfully refer to the following tables.

The work of the division is in a most satisfactory condition, and fully up to the requirements of the office.

Ledgers of postmasters' accounts.

Sections.	Number of ledgers.	Current accounts.	Late accounts.
Number 1	4	3, 447	569
Number 2	4	3, 400	515
Number 3	4	4, 008	654
Number 4	5	3, 870	411
Number 5	5	4, 004	849
Number 6	4	3, 753	708
Number 7	4	3, 581	743
Number 8	6	3, 609	749
Number 9	5	3, 841	331
Total	41	33, 513	5, 529

Ledgers of mail-contractors' accounts.

Sections.	Number of ledgers.	Current accounts.	Day-book entries journalized.	Accounts journalized from transportation sheets.
Number 1.....	4	1,830	1,557	9,180
Number 2.....	4	2,005	1,325	10,386
Number 3.....	4	1,827	1,460	9,149
Total.....	12	5,662	4,342	28,715

Miscellaneous.

Number of entries in stamp-journal.....	6,254
Number of day-book entries.....	1,407
Number of entries in deposit-book.....	9,192
Number of entries in cash-book.....	3,566
Number of entries in transfer-journal.....	3,210
Total.....	23,629

STATING DIVISION—WILLIAM H. GUNNISON, PRINCIPAL CLERK.

The general postal accounts of present and late postmasters are in charge of this division. The number of clerks employed is fifteen.

During each quarter the accounts of present postmasters at offices of the first, second, and third classes, and those of the fourth and fifth classes showing debit balances of \$10 or more, have been stated for the preceding quarter from the earliest records made in the office in time to send special instructions for rendering accounts, and for paying the amounts due the United States at the close of the current quarter. The items of the remaining accounts have been stated as soon as they could be obtained from the ledgers. Statements of such of them as showed debit balances of \$1 or more, when stated and balanced with the ledgers (as usual) to the close of the last fiscal year, were sent to postmasters, with special instructions, before December 31, 1872.

The accounts of late postmasters have been revised *monthly* to secure the earliest possible adjustment, and all such accounts have been fully stated to the latest dates, in advance of the time usually allowed, that the results may be used in the annual report of the office to the Postmaster-General.

Special attention has been given to cases showing neglect or failure to comply with the instructions, especially those relating to indebtedness.

The addition of one clerk, and the reduction of the work on several of the sections, has partially removed the inequality formerly existing, and has promoted the general efficiency of the division.

Reference to the following statements will show the increase in the number of the accounts during the year, and also in the miscellaneous work of the division. It is only just to say that the accounts were never in so good a condition as at the present time.

Statement of the number of the general accounts of present postmasters, the increase in the number, and the classification of the offices, for the fiscal year ended June 30, 1873.

Number of section.	States and Territories.	Draft-offices.		Deposit-offices.		Collection-offices.		Special-offices.	Number in each State and Territory.	Number in each section.	Increase in each State and Territory.	Increase in each section.	Number of accounts of first, second, and third classes in each section.	Number of accounts of fourth and fifth classes in each section.
		First, second, and third classes.	Fourth and fifth classes.	First, second, and third classes.	Fourth and fifth classes.	First, second, and third classes.	Fourth and fifth classes.	Fourth and fifth classes.						
1	Maine	5	3	8	120	11	680	37	864	.....	.....	.....	.....	.....
	New Hampshire	7	.....	8	52	8	337	12	424	.....	.....	.....	.....	.....
	Vermont	10	4	2	76	7	365	16	480	.....	7	.....	.....	.....
	Massachusetts	12	1	39	119	41	504	20	736	2,504	36	.....	158	2,346
	Total	34	8	57	367	67	1,886	85	.....	.....	.....	.....	.....	.....
2	New York, A to S	31	.....	34	403	71	1,628	227	.....	2,394	.....	21	136	2,256
	Total	31	.....	34	403	71	1,628	227	.....	.....	.....	.....	.....	.....
3	Pennsylvania, A to R	9	1	36	135	41	2,097	13	.....	2,332	.....	55	86	2,246
	Total	9	1	36	135	41	2,097	13	.....	.....	.....	.....	.....	.....
4	Wisconsin	2	.....	8	81	36	973	70	1,170	.....	25	.....	.....	.....
	West Virginia	1	.....	2	25	5	612	14	659	.....	31	.....	.....	.....
	Rhode Island	2	.....	4	10	4	80	2	102	.....	.....	.....	.....	.....
	Connecticut	8	.....	14	92	18	281	26	429	2,360	8	64	104	2,256
	Total	13	.....	28	198	63	1,946	112	.....	.....	.....	.....	.....	.....
5	North Carolina	2	.....	51	7	843	.....	22	925	.....	86	.....	.....	.....
	South Carolina	1	.....	4	16	7	359	7	394	.....	.....	.....	.....	.....
	Georgia	2	.....	2	42	18	513	41	618	.....	54	.....	.....	.....
	Alabama	1	.....	4	65	9	618	16	713	2,650	35	175	57	2,593
	Total	6	.....	10	174	41	2,333	86	.....	.....	.....	.....	.....	.....
6	Kansas	1	.....	8	79	23	697	70	878	.....	89	.....	.....	.....
	Minnesota	2	.....	6	54	10	631	58	761	.....	39	.....	.....	.....
	Alaska .....	.....	.....	.....	3	.....	.....	.....	3	.....	*1	.....	.....	.....
	Arizona .....	.....	.....	.....	.....	2	31	.....	33	.....	4	.....	.....	.....
	Colorado	1	.....	3	9	5	123	10	150	.....	16	.....	.....	.....
	Dakota .....	.....	.....	.....	7	2	80	6	95	.....	17	.....	.....	.....
	Idaho .....	.....	.....	.....	1	2	53	2	58	.....	14	.....	.....	.....
	Montana .....	.....	.....	.....	1	4	79	10	94	.....	2	.....	.....	.....
	New Mexico .....	.....	.....	.....	.....	2	46	.....	48	.....	2	.....	.....	.....
	Utah .....	.....	.....	8	3	143	.....	12	166	.....	10	.....	.....	.....
	Washington .....	.....	.....	3	2	114	.....	10	129	.....	13	.....	.....	.....
	Wyoming .....	.....	.....	2	17	.....	4	6	29	2,444	3	208	78	2,366
	Total	4	.....	19	182	55	2,000	184	.....	.....	.....	.....	.....	.....
7	Ohio	11	.....	10	182	76	174	89	2,089	.....	19	.....	.....	.....
	Oregon .....	.....	.....	6	5	197	.....	22	230	.....	14	.....	.....	.....
	Nevada .....	.....	.....	1	10	7	49	10	77	2,396	5	38	110	2,286
	Total	11	.....	11	198	88	1,967	121	.....	.....	.....	.....	.....	.....
8	Illinois	6	.....	26	455	88	1,187	27	1,789	.....	36	.....	.....	.....
	New Jersey	2	.....	17	87	23	467	23	619	2,408	24	60	162	2,246
	Total	8	.....	43	542	111	1,654	50	.....	.....	.....	.....	.....	.....
9	California .....	.....	.....	5	82	17	492	31	627	.....	35	.....	.....	.....
	Missouri .....	.....	.....	3	71	40	1,188	141	1,443	2,070	*38	*3	65	2,005
	Total .....	.....	.....	8	153	57	1,680	172	.....	.....	.....	.....	.....	.....

* Decrease.

Statement of the number of the general accounts of present postmasters, &c.—Continued.

Number of section.	States and Territories.	Draft-offices.		Deposit-offices.		Collection-offices.		Special-offices.		Number in each State and Territory.	Number in each section.	Increase in each State and Territory.	Increase in each section.	Number of accounts of first, second, and third classes in each section.	Number of accounts of fourth and fifth classes in each section.
		First, second, and third classes.	Fourth and fifth classes.	First, second, and third classes.	Fourth and fifth classes.	First, second, and third classes.	Fourth and fifth classes.	Fourth and fifth classes.							
10	Texas	2	1	75	17	654		9	758		79				
	Mississippi		15	93	4	393		6	511		45				
	Kentucky	3		107	19	825		53	1,007	2,276	17	141	61	2,225	
	Total	5	16	275	40	1,872		68							
11	Virginia	2	1	79	19	1,113		40	1,274		88				
	Maryland		6	34	6	509		13	568		6				
	New York, T to Z	2	5	66	13	267		25	378		7				
	Nebraska	1		43	7	328		54	433	2,653	60	161	62	2,591	
	Total	5	12	222	45	2,237		132							
12.	Delaware	1	1	9	2	87		1	101		7				
	District of Columbia		2			3			5		*2				
	Indiana	10	9	81	36	1,238		71	1,445		3				
	Pennsylvania, S to Z	4	8	55	15	612		12	706	2,257	39	47	83	2,169	
	Total	15	20	145	53	1,940		84							
13	Iowa	16	9	136	38	1,108		50	1,360		82				
	Michigan	11	7	101	47	912		34	1,113	2,473	6	88	128	2,345	
	Total	27	16	237	85	2,020		84							
14	Tennessee	3	2	109	12	739		92	957		25				
	Arkansas	2		19	3	520		37	581		9				
	Florida	1	3	9	1	160		7	181		31				
	Louisiana		1	18	5	276		18	318	2,037	33	198	33	2,004	
	Total	6	6	155	21	1,695		154							

* Decrease.

Number of general postal accounts first, second, and third classes	1,328
Number of general postal accounts fourth and fifth classes	31,926
Whole number of general postal accounts for fiscal year	33,254
Whole number of general postal accounts for fiscal year ended June 30, 1872	32,065
Increase during fiscal year	1,189
Increase during fiscal year ended June 30, 1872	1,741

Statement showing the number of changes, and the condition of general postal accounts of late postmasters for and during the fiscal year ended June 30, 1873.

Changes reported to this office weekly by the First Assistant Postmaster-General, recorded for the fiscal year.	Third quarter, 1872.	Fourth quarter, 1872.	First quarter, 1873.	Second quarter, 1873.	Total number during the year.
Established	454	370	493	591	1,908
Re-established	130	132	157	140	559
Discontinued	269	266	219	306	1,060
New bonds	72	176	248	383	886
Miscellaneous, removals, resignations, &c.	1,319	1,567	2,179	1,865	6,930
Total	2,251	2,511	3,296	3,285	11,343

Number of section.	Number of accounts of late postmasters adjusted on each section.	Number of accounts of late postmasters unadjusted on each section.	Number of section.	Number of accounts of late postmasters adjusted on each section.	Number of accounts of late postmasters unadjusted on each section.
1.....	200	236	8.....	546	458
2.....	390	279	9.....	223	452
3.....	181	400	10.....	515	468
4.....	394	320	11.....	614	452
5.....	623	476	12.....	452	420
6.....	777	558	13.....	568	535
7.....	432	363	14.....	608	577

Number of late accounts adjusted for the fiscal year.....	6,523
Number of late accounts unadjusted for the fiscal year.....	4
Total.....	12,517
Number of late accounts adjusted for the fiscal year 1872.....	3,262
Number of late accounts unadjusted for the fiscal year 1872.....	4,776
	8,038
Increase.....	4,479

Miscellaneous statements.	Third quarter, 1872.	Fourth quarter, 1872.	First quarter, 1873.	Second quarter, 1873.	Total.
Letters received.....	*	482	558	511	1,551
Letters written, correspondence in special cases.....	123	202	166	118	609
General accounts, circulars, &c., received.....	*	*	1,250	1,500	1,750
Circulars sent in answer to letters received, and in special cases.....	889	442	606	715	2,652
Reports made to Post-Office Department—delinquencies.....	90	43	243	137	533

* No record.

COLLECTING DIVISION—E. J. EVANS, PRINCIPAL CLERK.

The duties of this division are to collect balances due from late and present postmasters throughout the United States, and to attend to the final settlement of the same.

The number of clerks employed is twenty, apportioned as follows :

On Correspondence, 4. Their duties are to correspond in relation to postmasters', late postmasters', and contractors' accounts, with a view to the collection of balances due to the Department, and to submit, for suit, accounts of defaulting late postmasters and contractors.

On Drafts, 1. His duties are to locate and issue drafts for the collection of balances due by postmasters and contractors; record the same in the draft-register, and to report to the Post-Office Department for payment all balances due to late postmasters, and record the same in a book kept for that purpose.

On Changes, 1. His duties are to record all changes of postmasters reported to this office from the Post-Office Department; to enter and file drafts paid; to record all accounts of late postmasters in the book of balances; and to state the final action thereon.

On Letter-books, 2. Their duties are to record all letters written, and address and transmit the same, together with all circulars received by them from the corresponding clerks.

On Miscellaneous, 1. His duties are to examine and compare with

the ledgers all accounts of late postmasters, and close the same as "uncollectible" or by "suspense," and to assist in the preparation of the annual report to the Postmaster-General.

On Copying, 14. Their duties are to copy all accounts of postmasters and others, and transmit the same in their respective circulars; to copy changes of postmasters; to prepare salary books of the various post-offices in the country; to assist in the adjustment of salaries, and to furnish a portion of the material for the United States Official Register.

The regulation of the Department requiring current business to be dispatched on the day received is observed by the division generally, but particularly by the gentlemen on correspondence.

I beg leave to refer to the annexed table as exhibiting the labor performed by this division.

Statement of business transacted by the collecting division.

Accounts of postmasters and contractors.	No.	Amount.
Accounts of postmasters becoming late during the period from July 1, 1870, to June 30, 1872, in charge of the division.....	15, 5 87	
Accounts of postmasters becoming late during the fiscal year, viz:		
Quarter ended September 30, 1872.....	2, 021	
Quarter ended December 31, 1872.....	2, 140.	
Quarter ended March 31, 1873.....	2, 372	
Quarter ended June 30, 1873.....	2, 397	
Total.....	24, 517	
Accounts of contractors received from the pay-division for collection upon which drafts were issued:		
Quarter ended September 30, 1872.....	5	\$1, 387 89
Quarter ended December 31, 1872.....	18	1, 403 57
Quarter ended March 31, 1873.....	7	985 87
Quarter ended June 30, 1873.....	14	6 230 26
Total.....	44	10, 007 49
Drafts issued on present and late postmasters during the fiscal year:		
Quarter ended September 30, 1872.....	793	95, 743 47
Quarter ended December 31, 1872.....	781	56, 206 68
Quarter ended March 31, 1873.....	710	101, 980 35
Quarter ended June 30, 1873.....	846	143, 951 87
Total.....	3, 130	397, 882 37
Accounts of postmasters becoming late during the fiscal year, showing balance in their favor and closed by "suspense:"		
Quarter ended September 30, 1872.....	843	1, 317 90
Quarter ended December 31, 1872.....	720	8, 486 07
Quarter ended March 31, 1873.....	9	195 09
Quarter ended June 30, 1873.....	80	569 80
Total.....	1, 652	10, 568 86
Accounts of postmasters becoming late during the fiscal year, showing balances due the United States, and closed by "suspense:"		
Quarter ended September 30, 1872.....	1	23
Quarter ended December 31, 1872.....	8	3 16
Quarter ended March 31, 1873.....	18	9 09
Quarter ended June 30, 1873.....	16	12 35
Total.....	43	24 83
Accounts of postmasters becoming late during the fiscal year, showing balances due the United States and uncollectible:		
Quarter ended September 30, 1872.....	14	1, 664 35
Quarter ended December 31, 1872.....	23	17, 044 01
Quarter ended March 31, 1873.....	1	3, 936 92
Quarter ended June 30, 1873.....	22	1, 521 62
Total.....	60	24, 166 90
Accounts showing balances due late and present postmasters, and reported to the Post-Office Department for payment:		
Quarter ended September 30, 1872.....	353	17, 073 62
Quarter ended December 31, 1872.....	461	24, 583 16
Quarter ended March 31, 1873.....	563	20, 928 73
Quarter ended June 30, 1873.....	452	17, 974 94
Total.....	1, 829	80, 560 45

Statement of business transacted by the collecting division—Continued.

Accounts of postmasters and contractors.	No.	Amount.
Accounts of late postmasters and contractors submitted for suit:		
Quarter ended September 30, 1872	35	\$19,545 32
Quarter ended December 31, 1872	20	10,806 62
Quarter ended March 31, 1873	26	15,412 25
Quarter ended June 30, 1873	30	9,950 37
Total	111	55,714 56
Letters received during the fiscal year:		
Quarter ended September 30, 1872		69,449
Quarter ended December 31, 1872		69,187
Quarter ended March 31, 1873		78,278
Quarter ended June 30, 1873		75,401
Total		292,315
Letters sent during the fiscal year:		
Quarter ended September 30, 1872		39,132
Quarter ended December 31, 1872		43,576
Quarter ended March 31, 1873		47,303
Quarter ended June 30, 1873		35,942
Total		165,953
Letters recorded during the fiscal year:		
Quarter ended September 30, 1872		2,444
Quarter ended December 31, 1872		2,836
Quarter ended March 31, 1873		2,970
Quarter ended June 30, 1873		2,346
Total		10,596
Letters written to postmasters and others during the fiscal year:		
Quarter ended September 30, 1872		3,112
Quarter ended December 31, 1872		2,550
Quarter ended March 31, 1873		2,234
Quarter ended June 30, 1873		954
Total		8,850
Accounts copied during the fiscal year and sent in their appropriate circulars:		
Quarter ended September 30, 1872		5,375
Quarter ended December 31, 1872		10,040
Quarter ended March 31, 1873		7,569
Quarter ended June 30, 1873		5,022
Total		28,006
Pages of post-office changes reported by the Post-Office Department during the fiscal year recorded in the change-books:		
Quarter ended September 30, 1872		2,484
Quarter ended December 31, 1872		2,730
Quarter ended March 31, 1873		3,118
Quarter ended June 30, 1873		2,943
Total		11,275
Pages of draft-register recorded:		
Quarter ended September 30, 1872		42
Quarter ended December 31, 1872		42
Quarter ended March 31, 1873		38
Quarter ended June 30, 1873		44
Total		166

Pages of book of balances recorded :

Quarter ended September 30, 1872.....	213
Quarter ended December 31, 1872.....	249
Quarter ended March 31, 1873.....	246
Quarter ended June 30, 1873.....	274
Total.....	1,000

Pages of letter-book recorded :

Quarter ended September 30, 1872.....	1,220
Quarter ended December 31, 1872.....	1,409
Quarter ended March 31, 1873.....	1,485
Quarter ended June 30, 1873.....	1,053
Total.....	5,167

LAW DIVISION—J. BOZMAN KERR, PRINCIPAL CLERK.

To this division is assigned the duty of preparing for suit, and transmitting to the Department of Justice, accounts of late postmasters and contractors who fail to pay their indebtedness to the United States upon the drafts of the Department.

The number of accounts and accompanying papers certified for suit during the fiscal year was as follows :

Quarter ended September 30, 1872.....	35.....	\$19,545 32
Quarter ended December 31, 1872.....	20.....	10,806 62
Quarter ended March 31, 1873.....	26.....	15,412 25
Quarter ended June 30, 1873.....	30.....	9,950 37
Total.....	111.....	55,714 56

Amount of collections on judgments, including interest..... \$25,338 34

All accounts received from the collecting division have been prepared for suit and sent to the Department of Justice.

FOREIGN-MAIL DIVISION—ISAAC W. NICHOLLS, PRINCIPAL CLERK.

This division has charge of all postal accounts between the United States and foreign governments, and making up the accounts of steamship companies for ocean transportation of mails when not paid by subsidy.

Number of accounts settled during the fiscal year, with amounts involved.

Name of country.	Number of quarterly accounts.	Amount involved.
United Kingdom of Great Britain and Ireland.....	4	\$1,084,853 97
German Union.....	7	677,569 97
Belgium.....	5	33,904 54
Netherlands.....	4	25,426 75
Switzerland.....	4	40,813 31
Italy.....	5	44,643 38
Denmark, for extranational postages.....	4	2,129 96
Total.....	33	1,909,346 86

REPORT ON THE FINANCES.

Number of duplicates registered for the fiscal year.

Received from—	Third quarter, 1872.	Fourth quarter, 1872.	First quarter, 1873.	Second quarter, 1873.	Sent to—	Third quarter, 1872.	Fourth quarter, 1872.	First quarter, 1873.	Second quarter, 1873.
United Kingdom	354	319	330	331	United Kingdom	264	246	240	265
German Union	192	182	178	197	German Union	195	170	178	196
France	63	56	73	61	France	40	39	40	41
Belgium	106	100	100	110	Belgium	96	78	86	88
Netherlands	40	38	35	39	Netherlands	45	39	38	39
Switzerland	75	75	76	78	Switzerland	82	66	65	65
Italy	40	37	37	40	Italy	45	39	38	40
Denmark	58	54	56	53	Denmark	52	40	41	42
Spain	—	—	—	—	Spain	—	2	2	—
Norway	4	1	—	4	Norway	—	—	1	1
Sweden	—	—	—	—	Sweden	1	—	—	3
West Indies, &c	117	131	133	144	West Indies, &c	137	141	155	146
Nova Scotia, &c	58	50	32	54	Nova Scotia, &c	49	37	31	71
Total received	1,107	1,043	1,050	1,111	Total sent	1,007	897	915	997

Total number registered, 8,127.

Amounts reported for payment of balances due foreign governments on settlement of the accounts for the quarters named, together with the cost in currency,

To—	Quarter ended.	Amount in gold.
United Kingdom of Great Britain and Ireland	June 30, 1871	\$14,982 13
	Sept. 30, 1871	15,589 26
	Dec. 31, 1871	13,242 14
	Mar. 31, 1872	16,559 71
	June 30, 1872	14,232 12
	Sept. 30, 1872	13,782 05
Total		88,389 41
Costing, in currency		93,370 67
German Union	Sept. 30, 1871	34,189 47
	Dec. 31, 1871	27,205 67
	Mar. 31, 1872	33,374 23
	June 30, 1872	27,684 66
	Sept. 30, 1872	25,268 33
	Dec. 31, 1872	27,283 62
	Mar. 31, 1873	33,056 24
Total		208,062 22
Costing, in currency		238,869 29
Belgium	June 30, 1871	\$1,553 24
	Sept. 30, 1871	1,580 66
	Dec. 31, 1871	1,815 78
	Mar. 31, 1872	2,038 96
	June 30, 1872	1,917 38
	Sept. 30, 1872	1,974 55
	Dec. 31, 1872	1,937 35
Total		12,817 92
Costing, in currency		14,508 69
Denmark, for extra national postage	Mar. 31, 1872	412 05
	June 30, 1872	—
	Sept. 30, 1872	707 90
	Dec. 31, 1872	787 69
Total		1,907 64
Costing, in currency		2,388 98
Total amount reported		311,175 19
Costing, in currency		349,137 63

The following amounts have been paid, in gold, by the governments named:

By—	Quarter ended.	Amount.
Switzerland.....	Mar. 31, 1872	\$1,958 65
	June 30, 1872	1,941 44
	Sept. 30, 1872	3,401 64
	Dec. 31, 1872	2,084 94
Total.....		9,385 67
Netherlands.....	Mar. 31, 1872	359 60
	June 30, 1872	678 04
	Sept. 30, 1872	587 10
	Dec. 31, 1872	1,032 31
Total.....		2,657 05
Italy.....	Dec. 31, 1871	1,142 56
	Mar. 31, 1872	1,523 82
	June 30, 1872	1,037 05
	Sept. 31, 1872	507 50
Total.....		4,210 93
Total amount received, in gold.....		16,253 65

Number of reports of ocean postages to the Postmaster-General, and amounts reported.

Third quarter of 1872.		Fourth quarter of 1872.		First quarter of 1873.		Second quarter of 1873.	
No. of reports.	Amounts.	No. of reports.	Amounts.	No. of reports.	Amounts.	No. of reports.	Amounts.
1	\$17,861 57	1	\$18,085 35	1	\$18,824 56	1	\$19,825 94
1	11,790 40	1	14,450 74	1	17,331 31	1	14,116 40
1	10,524 27	1	10,095 23	1	11,643 41	1	9,799 16
1	8,587 42	1	8,158 64	1	11,191 66	1	8,246 83
1	7,598 69	1	6,002 41	1	7,692 31	1	8,093 32
1	7,406 40	1	5,970 83	1	7,394 93	1	6,809 62
1	2,592 11	1	5,240 01	1	1,711 69	1	3,774 17
1	1,732 08	1	5,169 79	1	1,632 87	1	1,695 31
1	1,696 36	1	1,331 05	1	1,316 56	1	1,266 24
1	1,517 04	1	1,274 60	1	860 65	1	1,058 96
1	1,411 34	1	1,271 51	1	594 30	1	709 01
1	775 39	1	961 77	1	546 06	1	517 55
1	547 79	1	704 30	1	526 75	1	508 62
1	423 86	1	665 84	1	492 24	1	421 26
1	362 67	1	585 83	1	415 72	1	414 61
1	276 71	1	469 35	1	283 22	1	390 49
1	264 49	1	382 27	1	177 03	1	384 93
1	232 70	1	321 07	1	151 48	1	199 64
1	189 00	1	270 83	1	127 36	1	111 09
1	178 71	1	263 31	1	120 19	1	108 85
1	166 53	1	197 61	1	117 51	1	79 87
1	157 22	1	195 00	1	97 23	1	73 93
1	150 78	1	145 18	1	90 86	1	56 77
1	126 21	1	137 37	1	43 89	1	55 09
1	122 36	1	134 05	1	34 93	1	43 89
1	63 39	1	121 80	1	14 98	1	34 79
1	42 65	1	116 20	1	11 76	1	27 39
1	21 43	1	111 72	1	9 38	1	7 82
	18 80	1	100 79	1	7 21		
	17 50	1	69 46	1	3 57		
	15 12	1	48 79	1	1 89		
	2 02	1	18 45				
		1	17 71				
		1	15 80				
		1	1 36				
33	76,891 21	35	83,106 02	31	83,467 51	28	78,831 55

Total number of reports made, 127. Total amount reported, \$322,296.29.

PAY DIVISION—A. E. BOONE, PRINCIPAL CLERK.

This division has in charge the settlement and payment of all accounts for transportation of the mails, including railroad companies, steamboat companies, and other mail-contractors, special mail-carriers, mail-messengers, railway postal clerks, route-agents, special agents, letter-carriers, and all miscellaneous payments.

To this division is also assigned the registration of all warrants and drafts countersigned by the Auditor, and the custody of the archives pertaining to all branches of the office.

Accounts of contractors settled during the fiscal year ending June 30, 1873.

Quarter.	Number.	Amount.
In the quarter ended September 30, 1872.....	7,269	\$3,087,195 98
In the quarter ended December 31, 1872.....	7,370	3,377,008 65
In the quarter ended March 31, 1873.....	7,315	3,475,339 50
In the quarter ended June 30, 1873.....	7,382	3,534,011 66
Total.....	29,336	13,473,555 79
Foreign mail accounts settled in the fiscal year.....	153	1,054,053 89
Collection orders sent out to postmasters:		
In the quarter ended September 30, 1872.....	24,728	639,435 48
In the quarter ended December 31, 1872.....	24,884	767,578 08
In the quarter ended March 31, 1873.....	24,856	838,427 94
In the quarter ended June 30, 1873.....	25,997	768,521 49
Total.....	100,465	3,013,962 99
Mail-messenger service:		
Accounts settled during the fiscal year:		
In the quarter ended September 30, 1872.....	3,057	121,387 04
In the quarter ended December 31, 1872.....	3,259	125,462 45
In the quarter ended March 31, 1873.....	3,285	136,850 38
In the quarter ended June 30, 1873.....	3,308	130,416 21
Total.....	12,909	514,116 08
Warrants issued by the Postmaster-General and countersigned by the Auditor, passed, and registered:		
In the quarter ended September 30, 1872.....	1,767	2,283,812 32
In the quarter ended December 31, 1872.....	1,975	2,457,098 47
In the quarter ended March 31, 1873.....	2,119	2,484,144 32
In the quarter ended June 30, 1873.....	2,108	2,485,695 63
Total.....	7,969	9,710,750 74
Drafts issued by the Postmaster-General and countersigned by the Auditor, passed, and registered:		
In the quarter ended September 30, 1872.....	4,676	706,541 83
In the quarter ended December 31, 1872.....	4,703	634,915 33
In the quarter ended March 31, 1873.....	4,904	764,188 43
In the quarter ended June 30, 1873.....	4,615	649,246 04
Total.....	18,898	2,754,891 63
Railway postal clerks, route, and other agents:		
In the quarter ended September 30, 1872.....	1,835	433,123 63
In the quarter ended December 31, 1872.....	1,880	447,841 58
In the quarter ended March 31, 1873.....	2,067	465,955 61
In the quarter ended June 30, 1873.....	2,224	483,973 56
Total.....	8,006	1,830,894 38
Miscellaneous accounts:		
In the quarter ended September 30, 1872.....	143	207,469 46
In the quarter ended December 31, 1872.....	167	227,383 17
In the quarter ended March 31, 1873.....	208	283,543 11
In the quarter ended June 30, 1873.....	169	283,699 90
Total.....	687	10,002,095 64

Accounts of contractors settled during the fiscal year—Continued.

Quarter.	Number.	Amount.
Accounts of letter-carriers:		
In the quarter ended September 30, 1872	1,587	\$354,204 09
In the quarter ended December 31, 1872	1,782	359,402 62
In the quarter ended March 31, 1873	1,649	352,826 21
In the quarter ended June 30, 1873	1,589	353,342 21
Salary of special agent paid out of appropriation for letter-carriers		2,720 35
Total	6,607	1,422,495 48
Accounts of special mail-carriers:		
In the quarter ended September 30, 1872	1,452	12,018 71
In the quarter ended December 31, 1872	1,442	12,134 52
In the quarter ended March 31, 1873	1,437	12,932 35
In the quarter ended June 30, 1873	1,464	12,217 80
Total	5,795	49,303 38
Accounts of special agents:		
In the quarter ended September 30, 1872	195	46,751 26
In the quarter ended December 31, 1872	221	55,884 12
In the quarter ended March 31, 1873	196	50,539 05
In the quarter ended June 30, 1873	215	55,912 53
Total	827	209,686 96

Report of the archives clerk for the fiscal year.

Quarter.	Reports received and filed.	Postmasters' accounts received and filed.	Receipts for drafts received and filed.	Certificates of deposit received and filed.
In quarter ended September 30, 1872	6,556	1,509	5,519	2,384
In quarter ended December 31, 1872	8,001	598	3,650	2,665
In quarter ended March 31, 1873	7,708	9,330	4,543	1,736
In quarter ended June 30, 1873	6,943	8,374	5,893	2,652
Total	29,208	19,811	19,605	9,437

MONEY-ORDER DIVISION—JOHN LYNCH, PRINCIPAL CLERK.

	Number.
Domestic money-order statements received, examined, and registered during the fiscal year, as follows:	
Quarter ended September 30, 1872	34,942
Quarter ended December 31, 1872	33,183
Quarter ended March 31, 1873	33,180
Quarter ended June 30, 1873	33,174
Total	134,479
British international money-order statements received, examined, and registered during the fiscal year:	
Quarter ended September 30, 1872	9,714
Quarter ended December 31, 1872	11,088
Quarter ended March 31, 1873	11,088
Quarter ended June 30, 1873	11,088
Total	42,978

	Number.
Swiss international money-order statements received, examined, and registered during the fiscal year:	
Quarter ended September 30, 1872.....	1,963
Quarter ended December 31, 1872.....	1,812
Quarter ended March 31, 1873.....	1,812
Quarter ended June 30, 1873.....	1,812
Total.....	7,399

German international money-order statements received, examined, and registered during the fiscal year:	
Quarter ended December 31, 1872.....	6,012
Quarter ended March 31, 1873.....	6,012
Quarter ended June 30, 1873.....	6,012
Total.....	18,036

	Number.	Amount.
Domestic money-orders issued during the fiscal year.....	3,355,686	\$57,516,214 69
British international money-orders issued during the fiscal year.....	69,592	1,364,476 32
Swiss international money-orders issued during the fiscal year.....	2,801	78,313 93
German international money-orders issued during the fiscal year.....	19,454	420,722 12
Domestic money-orders paid, received, examined, assorted, checked, and filed during the fiscal year.....	3,314,818	56,900,351 23
British international money-orders paid, received, examined, assorted, checked, and filed during the fiscal year.....	10,486	215,087 61
Swiss international money-orders paid, received, examined, assorted, checked, and filed during the fiscal year.....	600	16,809 58
German international money-orders paid, received, examined, assorted, checked, and filed during the fiscal year.....	11,613	310,108 26
Certificates of deposit registered, compared, and entered during the fiscal year:		
Quarter ended September 30, 1872.....	40,427	
Quarter ended December 31, 1872.....	42,576	
Quarter ended March 31, 1873.....	46,119	
Quarter ended June 30, 1873.....	46,184	
Total.....	175,306	49,049,503 28

Transfers registered compared and filed during the fiscal year:		
Quarter ended September 30, 1872.....	1,746	
Quarter ended December 31, 1872.....	1,712	
Quarter ended March 31, 1873.....	1,504	
Quarter ended June 30, 1873.....	1,747	
Total.....	6,709	1,202,186 68

Drafts registered during the fiscal year:		
Quarter ended September 30, 1872.....	2,313	
Quarter ended December 31, 1872.....	2,663	
Quarter ended March 31, 1873.....	2,373	
Quarter ended June 30, 1873.....	2,720	
Total.....	10,069	5,002,745 00

Money-orders returned for correction during the fiscal year.....	15,115
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Letters written by the division during the fiscal year:	
Quarter ended September 30, 1872.....	355
Quarter ended December 31, 1872.....	436
Quarter ended March 31, 1873.....	727
Quarter ended June 30, 1873.....	619
Total.....	2,137

In concluding this report I am gratified to say that the work performed by the employes in my Bureau has been done with alacrity and promptness, and, I think, to the satisfaction of the Post-Office Department and the public generally. To the energy and efficiency of my chief clerk, Mr. J. M. McGrew, and the heads of the divisions, I am greatly indebted for these results.

Very respectfully, your obedient servant,

J. J. MARTIN,
Auditor.

Hon. WILLIAM A. RICHARDSON,
Secretary of the Treasury.

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REPORT OF TREASURER OF THE UNITED STATES.

REPORT

OF THE

TREASURER OF THE UNITED STATES.

TREASURY OF THE UNITED STATES,
WASHINGTON, November 1, 1873.

SIR: For the thirteenth time since I came in charge of this office, it has become my duty, by virtue of statutory law and of Departmental regulations, to make a full and correct exhibit and statement to the Secretary of the Treasury of the actual condition of the Treasury of the United States, as it truly appeared from the books of this office at the close of business on the thirtieth day of June, one thousand eight hundred and seventy-three.

The statements and tables hereto appended will fully exhibit not only the actual condition of this office at the close of the fiscal year on the aforesaid day, but its movement for the year preceding; and show the actual amount of moneys received, and from what sources received, and the actual amount of disbursements, and for what purposes disbursed, in said fiscal year.

I have also taken the liberty to make such suggestions as have occurred to me in regard to the future conduct and management of the office; and have perhaps gone beyond what is expected or required of me, by making some remarks in regard to the currency and the finances of the country.

If therein I have transgressed, I hope for forgiveness therefor.

On comparing the tables of "*Receipts*" and of "*Expenditures*," that appear at the beginning of the appendix, hereto annexed, with the like tables in my report of the preceding year, it will appear that there has been a large falling off in the receipts, amounting to \$28,280,764.07 on *Customs*, and to \$16,912,863.58 on *Internal Revenue*.

This decrease in the revenue is mainly due to the great reduction of taxation in both of these, the main sources of national income, that was made by the last Congress, which was demanded by the people, and has received their sanction and approval.

But, unfortunately, it will also appear from further inspection, that the expenditures are largely in excess of those for the preceding year. This increase of expenditures is mainly due to the large appropriations made by the last Congress in excess of the estimates made by the several Executive Departments of the Government. The falling off of the receipts, and the increase of expenditures, have put a check upon the rate per annum at which the public debt was paid off in preceding years. These facts combined make an interesting subject for reflection, the study of which will make a good guide, if not a warning, to Congress and the administrative officers as well, of the course that should be pursued in the future. Either taxation must be increased, an expedient that can hardly be thought of, or the appropriations must be kept,

largely below the receipts. Otherwise the rapid reduction of the public debt will be arrested, if not abandoned.

INTERCHANGEABILITY OF UNITED STATES NOTES AND BONDS.

Few, if any, believe that the volume of the circulating medium, as fixed by law, stands at an amount that is exactly right. The people are divided into two parties, holding directly opposite opinions; the one, judging from the difficulty of procuring sufficient money, at certain seasons of the year, to move the crops and other products, contending that there should be a large increase; the other, knowing that at other times there is a plethora of currency that for the time being drives men into the wildest speculations, insisting that the volume of the circulating medium should be greatly reduced, through which speculations would be checked, and a return to specie payments thereby be speedily and easily assured.

Now, both are, from their respective stand-points, entirely correct; and yet, paradoxical as it may seem, both are wrong.

It must be obvious to all who have an interest in, and who have watched the course of, the business and financial relations of the country, that there are times when the real wants of the country demand and there should be an increase of currency; and that there are other times, when the safety of all legitimate business requires that it should be largely reduced. What is really needed is a currency so flexible as to, at all times, accommodate itself to the real business wants of the whole country.

The greatest objection to an exclusively metallic currency is its want of elasticity. That there are regularly recurring times when the wants of legitimate trade require an expansion of the circulating medium to an amount much greater than is necessary at other times, is a fact that is patent to all observing business men. When the times arrive for the purchase of the crops and other products of the country, and for their transportation from the interior to the sea-board and a market, immense amounts of currency are imperatively demanded for the purpose, which, when the mission is accomplished, are not wanted for any legitimate purposes of trade and commerce; and therefore seek, for the time being, other channels of profitable use. Unfortunately, not being needed as a medium for the interchange of values, this then redundancy of the currency is driven into channels of wild speculation in fancy stocks and visionary enterprises. Here it is stranded; and when again needed for the real wants of the people, for the proper transaction of the business of the country, it cannot be had, and the staple commodities and crops that then seek a market are hindered and kept back, through which all classes of people are injured and damaged.

It has, perhaps, not occurred to every one who has not studied the subject, that during the suspension of specie payments, and when the amount of paper money is limited to a certain sum, as ours is, by law, the rigidity or want of flexibility and elasticity of such currency is greater, and consequently more injurious to the interest of the people than a metallic currency can possibly be. Coin always flows to the countries where it is appreciated and most wanted. So, in case of need, it would flow in from other countries in exchange for our surplus products. An irredeemable paper currency, on the contrary, is confined exclusively to the country that issues it; and when the amount is fixed and unalterable, for all the year round, the effect is that at certain times of the year, as is the case now, it is altogether insufficient for the genuine

purposes of trade and commerce, and for bringing forward the great staples of the country, wherewith to pay our debts and enrich the country by bringing the balance of trade in our favor.

At other seasons of the year nothing like the legally fixed quantity of currency is needed; neither can it be used for any legitimate purposes. At such times the holders, naturally desirous to "turn an honest penny," finding all the legitimate avenues of trade closed, either engage in speculations themselves, or place their money at interest with corporations and individuals, who too often use it for purposes that, in point of morality, are but little removed from ordinary gambling and downright swindling.

Partially by the force and more by the abuse of law, the arrangement between the country banks and those located in cities, where the redemption of the circulating notes of national banks is required to be made, has originated nearly all the evils that have, from time to time, deranged the business and financial affairs of the country. Banks, in certain locations, are permitted by law to have their redemption agencies in interior cities. These, in turn, have theirs in the large cities on the Atlantic coast, principally in the city of New York. Certain amounts of the legal-tender reserves of the interior banks are permitted by law to be deposited with their redemption agencies. This forms a nucleus around which larger amounts, above what is required for the reserve deposits, accumulate. For all these deposits interest is allowed. In times of partial stagnation of business, which always occur at certain seasons of the year, money accumulates in country banks. These banks being unable, at those times, to make more profitable use of their funds, send them to their redemption agencies in order to make and receive interest thereon. The city banks, particularly those in the city of New York, are thus flooded with money at the very time, and for the reason that there is then no legitimate use for it anywhere. The city banks being obliged to pay interest on these enormous deposits, look around for some profitable employment of these funds. They find it most convenient, for their present interest, to loan them on notes subject to call, with all kinds of stocks as collaterals. Soon the times change, the business season returns, and money, in large amounts, is now required to move the crops and staple commodities that seek a market. The money being locked up, or perhaps swamped in disastrous schemes and wild speculations, cannot be had for the purposes of legitimate trade and commerce that then so much need it, and for the want thereof these languish, to the great injury of the people of the whole country.

For these notorious evils a remedy should be found and interposed. In looking over the whole ground, no scheme has presented itself that would be so likely to accomplish the end in view as the authorization by Congress of the issue of a certain amount of legal-tender notes, that could at all times be converted into a currency interest-bearing stock of the United States, and for which the holder of such stock so authorized could at pleasure at any time receive legal-tender notes, with the accrued interest, from the day of issue of such stock to the day of its redemption. It is believed that a rate of interest no higher than $3\frac{8}{100}$ per cent. will be high enough to absorb the desired amount of the circulation when not needed for commercial purposes, and low enough to force the return of the bonds in exchange for legal-tender notes at the times when the business wants of the country shall require more currency.

This rate of interest, being just one cent a day for the use of one hundred dollars, would be popular with the masses of the people, because of the ease with which interest could be computed on any amount for the

known number of days that a bond may have run. It is very probable that the legally authorized amount of four hundred million dollars of legal-tender notes need not be increased in order to carry out this scheme; and it is more than likely that under the then changed condition of the currency, with no tendency to go into wild projects and stock speculations, the minimum amount of three hundred and fifty-six million dollars would, on account of its being readily obtained in exchange for the proposed stocks, be sufficient for the easy transaction of the legitimate business of the country at times when commercial wants shall need the largest amount. It is believed that with this new attribute of the legal-tender notes, the parties who are now so clamorous for more paper currency will become satisfied that no more is needed; and that those who believe that it is mischievously redundant and a hinderance to the redemption of specie payments, will have opportunity to judge of the correctness of their preconceived opinions.

In addition to the urgent economical reasons, there are strong moral ones why the legal-tender notes should again be made to be convertible into United States stocks. The first issues of these notes bore the following legend upon their backs: "This note is a legal tender for all debts, public and private, except duties on imports and interest on the public debt; and is exchangeable for United States six per cent. twenty years' bonds, redeemable at the pleasure of the United States after five years."

These notes, so indorsed, were issued by virtue of and in accordance with the acts of February 25, 1862, and of July 11, 1862. By the act of March 3, 1863, the right of the holders of these notes to so convert them was made to cease and determine on the first day of July then following. The disavowal by the Government of this obligation was, no doubt, influenced by the fact that on the day of the passage of the last-named act gold was quoted at 171 per cent. It was a war measure, and was considered as a thing necessary to be done, at a time when the life of the republic was in peril. On no other ground could such an act be justified. There is no longer any such necessity, and it would seem to be but fair and just that the attribute of the convertibility of these notes into a stock of the United States should be restored. The privilege of the reconvertibility of the stock into notes would, perhaps, be an equivalent for the lower rate of interest that it is now proposed to allow, below that fixed by former laws. Should the national banks be permitted to hold the proposed new bonds in part, or for the full amount of the legal-tender reserves required of them by existing laws, it would go far to prevent the pernicious practice on their part of paying interest on deposits.

This practice has been, and will continue to be, unless inhibited by force of law, the main source of all the financial troubles that have of late years disturbed and damaged all the business relations of the country. Banks were created for the purpose of loaning money, for the more easy transaction of business, and not for the purpose of borrowing it for purposes of speculation, and thus blocking the channels of legitimate trade and commerce. So long as they confine themselves to this, their legitimate business, they benefit themselves and the community as well. But the moment they reverse the machinery and become borrowers instead of lenders of money, they not only put their own interests in peril, but they become instruments of great danger to everybody within their influence.

This practice on the part of national banks of paying interest on deposits, and especially that of one bank allowing interest on the deposits of another, whether they be permitted to hold the proposed bonds

as a part of their reserves or not, should be forbidden by law, under the severe penalty of the forfeiture of their charters.

Objection will, no doubt, be made to the new attribute proposed to be given to the legal-tender notes, on the ground that interest will have to be paid on that part of them which will be represented by the proposed stock. The minimum amount of legal-tender notes, \$356,000,000, is now a loan from the people to the Government without interest. Should the plan proposed be adopted, it is believed that at times the part of these notes represented by stocks would amount to \$150,000,000, and that at other times it would not be more than one-half that amount. This would bring the average amount at interest to about \$112,000,000. If the maximum of \$400,000,000, authorized by law, should be issued, it would reduce the amount on the difference of interest to be paid by \$44,000,000, being an average of \$68,000,000 on which interest would have to be paid. This at $3\frac{65}{100}$ per cent. would amount to \$2,482,000 per annum.

The whole circulation issued by the Government, including the fractional currency, would then be about four hundred and forty million dollars, on which the interest at five per cent. would be twenty-two million dollars. Deducting the amount of currency interest that would probably be paid on the contemplated new bonds as aforesaid, it would still leave over nineteen and a half million of dollars as the saving of gold interest by reason of this large loan by the people to the Government, on which the latter pays no interest. The apparent loss of less than two and a half million dollars in currency to the people, who would hold the stock, would be a mere trifle as compared with the great gain that would accrue to the whole country in consequence of the better circulating medium that would be introduced, and which, it is believed, would protect them in the future from "corners" of all kinds, and from financial convulsions like the one that has just now swept over the whole country like a tornado. This could not have happened had there been an elastic and flexible, instead of our present rigid and unyielding, currency. There is scarce a doubt but this financial revulsion has cost the people in the aggregate hundreds of millions of dollars, to say nothing of the loss of revenue to the Government.

There are, no doubt, those who suppose it to be their interest to have money matters remain as they now are, who prefer a state of suspension and unsettled values to the resumption of specie payments and a fixed standard for the measure of exchangeable commodities, on the ground that a return to specie payments would make money scarce, and thus produce a great shrinkage in all values. These may dismiss their fears. An irredeemable currency, fixed as to amount, rigid, like ours, makes an uncertain measure of commodities, while a circulating medium that is elastic, with gold for the standard, insures one that is more uniform and equitable for both buyer and seller. Besides, resumption would not necessarily reduce the volume of paper money; but it would certainly increase the aggregate circulation of the country by the amount of gold and silver coin that would thereby be added to it. Expansion, rather than contraction, would be a much likelier consequence as the result of the resumption of specie payments.

Should, however, the maximum of legal-tender notes authorized by law be found to be inadequate and insufficient to prevent the brigands and banditti who infest our money-marts, and who at times conspire against the public weal by "*lock-ups*," making money scarce when most needed for business purposes, thereby robbing whole communities to enrich themselves, the Secretary of the Treasury might be authorized by law, in such case, or at any other time, when the exigencies of the

Treasury may require the same, to issue an additional limited amount of such convertible legal-tender notes in exchange for any United States six per cent. stocks, allowing on and paying on such six per cent. stocks, on such exchange, the average price borne by them on actual sales thereof in the open stock-market in the city of New York for the three business days next preceding such purchase and exchange.

Should this become necessary and be done, the saving of interest on the six per cent. bonds would probably more than equal the interest that would be paid on the new bonds, into which legal-tender notes are to be made convertible, as hereinbefore proposed; thus not only making the interest on the public debt less than would otherwise be paid, but making a part of it payable in currency to our own people at home, instead of in gold to foreigners abroad.

The Postmaster-General has done me the honor to consult with me in regard to a scheme that he proposes to recommend to Congress, for the passage of a law authorizing the creation of a United States savings institution, under the joint management of the Post-Office and the Treasury Departments. By this plan, which, in some shape, has been adopted in Great Britain and in other countries, all persons will be enabled to deposit with postmasters in all parts of the country amounts of money for which, when received at the Treasury, will be issued to them currency interest-bearing bonds of a like character as hereinbefore described. As this would change a large amount of the indebtedness of the nation from six per cent. gold interest-bearing bonds to others bearing a lower rate of interest, payable in currency, thus making a great saving to the nation, and, at the same time, giving to all the people, who choose to avail themselves of its benefits, a place of safe deposit where they will be able to receive interest on their surplus means, and as it will be an auxiliary and a help in the project before indicated for the improvement of the currency, the plan commends itself strongly to my judgment as one that would not only be of great benefit to the individual depositors, who would at all times be able to receive their deposits, with the accrued interest, but to the people of the whole country as well.

Should the plans herein proposed go into operation, they would, no doubt, on the one hand, arrest the wild schemes of visionaries, who contract large debts abroad, for which there is a continuous drain on this country for the payment of the interest, on their unproductive undertakings, and on the other hand would facilitate the early and rapid transportation of the staple products of the country to the sea-board, for exportation to a foreign and profitable market. Both combined would soon bring the balance of trade largely in our favor. After which it would require no statutory enactments to enforce a return to specie payments. The natural laws of trade and commerce will, under such circumstances, bring about the desired resumption in a way peculiar to themselves; and the transition from a state of suspension, to that of honest specie payments, will be so easy, that the world will wonder why it did not take place before.

With a paper currency as proposed, secured as ours is, that will at all times adjust and accommodate itself to the real business wants of the country, and made still more elastic by the return to specie payments, and thus being at all times convertible into coin at the pleasure of the holder, the country will possess a circulating medium superior to that of any that has ever been known to any nation of the earth.

DISBURSING-OFFICERS' CHECKS.

The act of Congress, passed May 2, 1866, entitled "An act to facilitate the settlement of the accounts of the Treasurer of the United States, and to secure certain moneys to the people of the United States, or to the persons to whom they are due, and who are entitled to receive the same," has relieved this office of numerous accounts, some of which had remained on the books of the Treasurer for forty years. By the operation of this law, all moneys represented by these accounts that had remained unchanged for three years or more on the books of the Treasury, or any of the offices thereof, were covered into the Treasury by warrant to an appropriation account denominated "outstanding liabilities." The workings under this law have been satisfactory to all persons claiming payment on drafts and checks. There has been no difficulty in the way of persons entitled to receive pay therefor, such payment being made upon the statement of accounts in their favor by the First Auditor.

Occasionally claim is made that credit be given to a disbursing officer, on the settlement of his accounts, on outstanding checks issued by him, on which he may have before received a credit on the receipt taken on the delivery of the checks. If allowed, the officer would thus receive two credits for one payment. In order to obviate this difficulty, and to remove all doubt as to whom the credit is due, it is suggested that the heads of the different Departments of the Government may be asked to issue orders to all their disbursing officers who make payments by checks on the Treasury, or on any of the officers thereof, requiring the disbursing officers, in such cases, to place the number of the check upon the receipt received therefor, and the number of the receipt upon the check given in payment for the same. If this cannot be done by departmental regulations, then it is suggested that Congress may be asked to amend the act aforesaid, or to pass such a new law as will compel all disbursing officers who make payments by checks on the Treasury to conform to the above-mentioned regulations.

OUTSTANDING UNITED STATES CURRENCY.

The amount of outstanding national currency at the close of the fiscal year was as follows:

Legal-tender notes	\$356,000,000 00	
Deduct amount on hand	6,392,771 00	
		\$349,607,229 00
Fractional currency	44,799,365 44	
Deduct amount on hand	6,709,847 71	
		38,089,517 73
Demand notes	79,967 50	
One-year notes	88,705 00	
Two-year notes	28,200 00	
Coupon two-year notes	31,250 00	
Compound-interest notes	499,780 00	
		727,902 50
Total amount of currency outstanding		388,424,649 23

From this amount there should be allowed a large margin for notes of all kinds that have been destroyed and lost, and that will never be presented for redemption. The following table exhibits the amount of the fractional currency of the first issue, commonly known as "postage currency," outstanding at the end of each of the fiscal years for ten

years from 1864 to 1873, both inclusive, and also shows the amount redeemed and the percentage of redemptions in each of the ten years mentioned.

The figures of the table show that in the year 1864 the amount of this currency then outstanding was \$14,842,335; of this amount there was redeemed in the next fiscal year \$4,903,747.34, being at the rate of 33 per cent., or very nearly one-third of the whole amount outstanding at the beginning of the year.

After that the falling off of the amount of redemptions is shown to be very great. By inspection of the last column of the table it will be seen that while the decrease of redemptions in the next year was twenty-nine per cent., it has been running down with highly accelerated speed from year to year until, for the year closing with the thirtieth of June last, the actual redemptions on the amount outstanding was a trifle less than one-third of one per cent. These facts would seem to indicate that nearly the whole of this issue, originally amounting to \$20,215,635, that still exists, has been redeemed, and that probably about four million dollars has been destroyed, and can be fairly deducted from the actual circulation of the fractional currency, and that the national indebtedness is reduced by that amount.

This is, to be sure, an extreme case. It is not probable that the same rate of loss will obtain in the case of any of the other issues of the Government. This particular fractional currency was all issued between August 21, 1862, and October 10, 1863, in a period of less than fourteen months, in the early part of the rebellion, at which time it was extensively used for the payment of troops in the field, in the States then in a state of insurrection, when and where, no doubt, the greater part of that which remains unredeemed was lost.

Table showing the decrease in outstanding fractional currency, from year to year, of the first issue, commonly known as postage-currency.

For year ending—	Amount outstanding.	Actual decrease.	Rate per cent. of decrease.
1863.....	\$20,215,635 00		
June 30, 1864.....	14,842,335 00	\$5,373,300 00	.265
June 30, 1865.....	9,938,387 66	4,903,747 34	.330
June 30, 1866.....	7,041,279 78	2,897,307 88	.291
June 30, 1867.....	5,497,538 93	1,543,740 85	.219
June 30, 1868.....	4,881,095 27	616,443 66	.112
June 30, 1869.....	4,605,712 52	275,382 75	.056
June 30, 1870.....	4,476,999 87	128,712 65	.028
June 30, 1871.....	4,414,025 04	62,974 83	.0140
June 30, 1872.....	4,391,299 09	22,725 95	.0050
June 30, 1873.....	4,376,979 15	14,319 94	.0032

In high contrast to this stand the redemption and percentage of the outstanding circulation of the old demand notes. These are the other extreme, and the redemption has been greater, and is nearer to the full amount issued than that of any of the issues of United States currency. These notes were all issued within the space of one and a half years prior to December 31, 1862. This thorough and quick redemption is due to the fact that they have always been receivable for customs duties, and have for many years been redeemed in gold.

Gold was at a premium of thirty-three per cent. and upward when

the legal-tender notes were substituted in their stead, thus making three demand notes equal to four legal-tender notes of like denominations. These notes were always the equivalent of gold. This, with their short term of circulation, accounts for the small amount left outstanding.

Sixty million dollars of these notes, of the denominations of fives, tens, and twenties, were issued, all of which, except \$79,967.50, were redeemed at the close of the fiscal year, being only about one and a third of one per cent. left outstanding, while the outstanding part of the first issue of the fractional currency is over twenty-one and one-half of one per cent. on the whole amount issued.

CONDITION OF THE CURRENCY.

The various offices of the Treasury, located in all the principal cities of the country, afford to the holders of mutilated and defaced currency, of all the kinds issued by the United States, facilities to have the same exchanged for new currency of like kinds. The Department offers additional inducements for such exchanges by paying the express charges, both ways, on the transportation of old currency to the Treasury, and on the new in return for the same. In this way all the issues of the legal-tender notes, and of the fractional-currency as well, are kept in tolerably good condition. Not so with the issues of the national banks; these have no such facilities, and no motive for making such exchanges. The consequence is that the larger part of the notes of these banks is in a most wretched condition, many of them being totally unfit for circulation. Section 23 of the national-currency act provides that these notes "shall be received at par in all parts of the United States in payment of taxes, excises, public lands, and all other dues to the United States, except for duties on imports, and also for all salaries, and other debts and demands owing by the United States to individuals, corporations, and associations, within the United States, except interest on the public debt and in redemption of the national currency." Under this provision of law the national bank notes are received, in large numbers and amounts, in payment of taxes and dues, by the assistant treasurers, designated depositaries, and national banks designated as such depositaries, in the various places all over the United States where these officers are located. These officers, finding that the holders of drafts and checks on their offices refuse to receive these notes on account of their worn and ragged condition, send them as transfers of funds by express from their offices to the Treasury.

Here, because no other disposition can be made of them, they are assorted at considerable expense and with much labor, and sent, so assorted, to the offices of the assistant treasurers, designated depositaries, and national banks designated as such depositaries, in the cities where the banks that issued such notes, or their redemption agencies, are respectively located, thus incurring a second expense for their transportation, besides the loss of interest for three months' time from the date of their original receipt until the time they can be converted into funds fit to be used in payment of dues from the Government. The cost of two transportations by express, the necessary expenses incurred for clerk hire, and other incidental expenses attending their assorting and preparation for transportation to the various banks and agencies, and the interest on the amount for the time consumed in converting them into currency that can be used, amounts to more than two per cent.

The amount of legal-tender notes outstanding, as by the books of this office, on November 1, 1872, was.....	\$360, 566, 764
On the third of October of the same year, the national banks and their agencies held of these notes as their reserves required by law.....	\$102, 074, 104
And there was in the offices of the Treasury, exclusive of special deposits for certificates.....	6, 392, 771
	108, 466, 875

Leaving the actual circulation at.....	252, 099, 889
On the day first named the circulation of the national banks amounted to.....	340, 993, 470
The exchange of legal-tender notes for the year preceding, counted up in individual notes, was.....	14, 221, 291
That of the national banks, for the same time, deducting 568,512 notes of banks in liquidation, for which no new notes were issued, amounted to only.....	5, 688, 868

These figures, when compared with the respective issues outstanding, and on the supposition that like amounts represent like numbers of notes, would indicate that the United States had replaced one note in every seventeen and a half, and the national banks only one note in sixty.

Some idea may be formed from this statement of the relative condition of the two kinds of currency. The consequence is, that many of the notes of the banks are so badly worn, torn, dirty, and defaced, that even experts are often in doubt and unable to correctly judge of their genuineness, making it always a risk, often ending in loss to take them.

Some remedy must be found for the correction of this evil. Unless the banks can be induced to provide for the prompt retirement of such of their notes as are and may become unfit for circulation, Congress should be asked for the passage of a law compelling them to do so, or to authorize some arrangement through which the exchange of new for old and defaced notes of all the national banks can be made through the instrumentality of the Treasury Department.

I feel sure that you will be able to devise some plan that Congress will, on your recommendation, enact into a law that will work a perfect cure of the evil complained of.

Discount on mutilated currency.

Formerly, under and by virtue of Treasury regulations, deductions were made from the par face value of all United States notes and fractional currency, for the proportional part that was missing from any note returned to the Treasury for redemption. While the old rules continued in force, the deductions so made amounted to the large sum of \$227,044.14. This source of revenue, if so it may be called, has now entirely ceased; and it is feared that frauds are being perpetrated. A great clamor was raised by persons who desired to commit frauds. Newspapers, whose editors and managers did not understand the frauds that were attempted to be practiced by so manipulating like notes as to compel the redemption of a larger from a smaller number, joined the rogues in the unreasonable clamor, through which the Department was induced to change the rule. Under the old regulations, the penalties collected for deductions, proportioned to the missing parts of mutilated

notes deterred evil-minded persons from mutilating the currency. Under the new rules discounts ceased, and the practice of mutilation has largely increased. Some penalty is necessarily required to arrest the evil. The national banks have their protection in section 58 of the "act to provide a national currency, secured by a pledge of United State bonds."

It is therein enacted: "That every person who shall mutilate, cut, deface, disfigure, or perforate with holes, or shall unite or cement together, or do any other thing to any bank-bill, draft, note, or other evidence of debt, issued by any such association, or shall cause or procure the same to be done with intent to render such bank-bill, draft, note, or other evidence of debt unfit to be re-issued by said association, shall, upon conviction, forfeit fifty dollars to the association who shall be injured thereby, to be recovered by action in any court having jurisdiction." Such a law, as far as it is applicable, with an additional clause declaring it forgery to mutilate any United States notes with the intent of making a greater from a smaller number of such notes, has now, under the changed rules and regulations, become necessary for the protection of the public interest. But even such a law would not be as effective to prevent frauds, nor as profitable, as were the old Treasury regulations, which imposed the penalty on the instant, in every case, and which worked admirably in everything except for the interest of swindlers bent upon defrauding the Government and people by getting more notes redeemed than were issued.

It is therefore most respectfully recommended that the former rules and regulations, in regard to the redemption of United States notes and fractional currency from which parts may be missing, may be again put in force, or that Congress may be asked to pass such a law as may, at least in part, prevent, in this regard, frauds upon the Treasury.

CONCLUSION.

The business of the office has been regularly performed by the officers, clerks, and other employes belonging to it, to the satisfaction of the public doing business with them, and it really affords me great pleasure to commend them for their industry and zeal in the performance of their official duties. In this connection I desire to reiterate my often-repeated expressions of opinion, in my reports of former years, that the employes of this office, through whose hands pass millions upon millions of money, receive a compensation lower than that paid for like, but less responsible, services in banks or the offices of business men. I am sure that they earn and deserve to receive better pay from the Government than they serve so faithfully. Notwithstanding their inadequate pay, not one of the hundreds employed in this office has, since my last report, taken a cent from the money that is always within their reach. Through their vigilance others have not been able to steal. I congratulate with you that not one cent has been lost to the Treasury within the fiscal year or since, through any fault of any one connected with this office.

I have the honor to be your obedient servant,

F. E. SPINNER,
Treasurer of the United States.

Hon. WM. A. RICHARDSON,
Secretary of the Treasury.

APPENDIX.

A.—GENERAL TREASURY.

I.—RECEIPTS AND EXPENDITURES.

1.—Receipts and expenditures by warrants.

The books of the Office were closed June 30, 1873, after the entry of all moneys received and disbursed on authorized warrants, as follows:

Receipts.

From—	Net.	Repayments.	Counter-war-rants.	Totals.
Loans	\$214, 931, 017 00	.....	.....	\$214, 931, 017 00
Customs	188, 089, 522 70	.....	.....	188, 089, 522 70
Internal Revenue.....	113, 729, 314 14	.....	.....	113, 729, 314 14
Lands	2, 882, 312 38	.....	.....	2, 882, 312 38
Miscellaneous.....	29, 037, 055 45	\$2, 023, 227 38	\$285, 840 95	31, 346, 123 78
War .....	.....	2, 264, 035 12	29, 402, 654 11	31, 666, 689 23
Navy .....	.....	990, 788 14	2, 752, 791 26	3, 743, 579 40
Interior .....	.....	1, 464, 545 48	208, 862 26	1, 673, 407 74
	548, 669, 221 67	6, 742, 596 12	32, 650, 148 58	588, 061, 966 37
Late United States depository, Galveston, Texas, formerly credited as unavailable.....	.....	.....	.....	2, 033 32
Balance from June 30, 1872 .....	.....	.....	.....	106, 551, 641 24
				694, 615, 640 93

Expenditures.

On account of—	Net.	Repayments.	Counter-war-rants.	Totals.
Customs	\$21, 109, 193 17	\$607, 630 39	\$120, 799 17	\$21, 837, 622 73
Internal Revenue.....	6, 700, 118 47	216, 630 29	21, 851 91	6, 938, 600 67
Interior	37, 311, 131 74	1, 464, 545 48	208, 862 26	38, 984, 539 48
Interior, civil	7, 046, 659 77	38, 383 61	2, 817 58	7, 087, 860 96
War	46, 323, 138 31	2, 264, 035 12	29, 402, 654 11	77, 989, 827 54
War, civil	9, 340 23	11, 134 03	.....	20, 474 26
Navy	23, 526, 256 79	990, 788 14	2, 752, 791 26	27, 269, 836 19
Treasury	32, 581, 539 81	493, 863 22	88, 252 47	33, 163, 655 50
Diplomatic	1, 572, 762 85	133, 727 45	48, 909 34	1, 755, 399 64
Quarterly salaries.....	589, 451 35	.....	.....	589, 451 35
Judiciary	3, 719, 044 41	190, 504 39	753 48	3, 910, 302 28
Public Debt.	343, 555, 961 01	331, 354 00	2, 457 00	343, 889, 772 01
	524, 044, 597 91	6, 742, 596 12	32, 650, 148 58	563, 437, 342 61
Amount allowed Treasurer United States by act of March 3, 1873.....	.....	.....	.....	161 00
Balance June 30, 1873.....	.....	.....	.....	131, 178, 137 32
				694, 615, 640 93

NOTE.—The above balance in the Treasury June 30, 1873, differs from that of the Secretary and Register \$161, the amount allowed the Treasurer as above, not yet credited by those officers.

Moneys advanced to disbursing officers, in excess of the amounts required for disbursement, are returned to the Treasury and carried to the credit of the appropriation from which they were drawn by repay covering-warrants.

Counter-warrants represent moneys returned to appropriations, which moneys had previously been expended on some other account.

2.—Warrants.

The receipts, as stated in the foregoing table, were carried into the Treasury by 14,560 covering-warrants, which is 2,110 more than were issued during the preceding year. The payments were made on 31,493 authorized warrants by 36,234 drafts on the Treasury and the various branches thereof.

This is an increase in the number of warrants issued over the number issued during the preceding year of 4,473; and in the number of drafts of 4,477.

3.—Receipts and Expenditures by Ledger.

The actual receipts, as shown by Cash-Ledger, were as follows:

Cash, Dr.		
Cash-Ledger Balance, June 30, 1872		\$107,587,169 25
Customs	\$188,061,469 07	
Internal Revenue	113,715,722 83	
Lands	2,884,375 89	
Miscellaneous Revenue	4,276,761 27	
Semi-Annual Duty National Banks	6,842,379 24	
Fines, Penalties, and Forfeitures	1,305,490 16	
Premium on Sales of Coin	11,301,794 34	
Profits on Coinage	535,419 17	
Patent Fees	694,153 33	
Pacific Railroad repayments	532,903 38	
Proceeds sales Government property, (War & Navy)	1,565,908 31	
Conscience Money	25,551 21	
Sales of Indian Lands	714,361 71	
Indian Trust-Funds	234,301 17	
Alaska Commercial Company	307,181 12	
Captured and Abandoned Property	88,991 67	
Real Estate, direct tax	315,254 51	
United States of Colombia, South America	114,307 10	
Prize-Money	298,364 87	
Back pay of Members of Congress	196,513 02	
Six per cent. Bonds of 1881	150 00	
Five-twenty Bonds, 1867	1,500 00	
Three per cent. Certificates	5,000 00	
Coin Certificates	55,570,500 00	
Certificates of Deposit, Act June 8, 1872	57,240,000 00	
Fractional Currency	38,674,800 00	
United States Legal-Tender Notes	63,519,067 00	
War Repayments	2,270,644 23	
Navy Repayments	758,624 39	
Miscellaneous Repayments—chiefly Pensions	3,222,491 11	
		555,273,980 10
Add amount received from late United States Depository, Galveston, Texas		2,033 32
Total		662,863,182 67

The actual expenditures, as shown by Cash-Ledger, were as follows:

Cash, Cr.		
Public Debt	\$343,887,315 01	
War proper	48,735,191 36	
War, civil branch	20,474 26	
Navy	24,523,617 31	
Interior, (Pensions and Indians)	38,619,682 27	
Quarterly Salaries	589,298 05	
Judiciary	3,910,058 00	
Customs	21,667,662 34	

Treasury.....	\$33,152,570 10
Interior Civil, (Lands and Courts).....	7,085,042 98
Diplomatic.....	1,706,219 60
Internal Revenue.....	6,890,062 75
Amount allowed Treasurer United States by Act of March 3, 1873.....	530,787,194 03
	161 00
Actual gross expenditures.....	530,787,355 03
Balance of cash in Treasury June 30, 1873.....	132,075,827 64
	662,863,182 67
The cash balance consists of coin and coin items.....	88,145,324 22
Other lawful money.....	43,930,503 42
Total.....	132,075,827 64
Deduct cash not covered by Warrants.....	897,690 32
Balance, as shown by Warrant-Ledger.....	131,178,137 32

II.—BALANCES TO THE CREDIT OF THE TREASURER OF THE UNITED STATES, JUNE 30, 1873.

Treasurer United States, Washington.....	\$23,483,524 78
Assistant Treasurer, New York.....	48,726,236 62
Assistant Treasurer, Boston.....	7,420,928 09
Assistant Treasurer, Philadelphia.....	10,285,894 99
Assistant Treasurer, Saint Louis.....	1,319,236 13
Assistant Treasurer, San Francisco.....	2,660,745 30
Assistant Treasurer, New Orleans.....	2,375,089 58
Assistant Treasurer, Charleston.....	80,949 28
Assistant Treasurer, Baltimore.....	2,542,242 85
Assistant Treasurer, Chicago.....	302,555 37
Assistant Treasurer, Cincinnati.....	1,774,003 31
Depository United States, Louisville.....	105,510 84
Depository United States, Buffalo.....	166,247 30
Depository United States, Pittsburgh.....	197,208 72
Depository United States, Santa Fé.....	28,775 10
Depository United States, Tucson.....	153,549 35
Depository United States, Galveston.....	778 66
National Banks.....	7,510,920 56
Assay-Office, New York.....	10,503,023 22
United States Mint, Philadelphia.....	3,197,913 29
United States Mint, Philadelphia, Nickel Account.....	259,444 27
United States Mint, San Francisco.....	3,768,000 00
United States Mint, Carson City.....	150,000 00
United States Mint, Denver.....	3,100 00
United States Mint, Charlotte.....	32,000 00
United States Mint, Dahlonega.....	27,950 03
Total.....	132,075,827 64

III.—DISBURSING OFFICERS.

1.—Balances.

Treasurer United States, Washington.....	\$1,487,488 57
Assistant Treasurer, Boston.....	\$616,784 18
Assistant Treasurer, New York.....	4,962,982 24
Assistant Treasurer, Philadelphia.....	938,670 07
Assistant Treasurer, Baltimore.....	331,386 11
Assistant Treasurer, Charleston.....	156,811 03
Assistant Treasurer, Cincinnati.....	185,088 19
Assistant Treasurer, Chicago.....	547,249 38
Assistant Treasurer, Saint Louis.....	612,808 85
Assistant Treasurer, New Orleans.....	753,831 92
Assistant Treasurer, San Francisco.....	835,445 39
	9,941,057 36

Depository United States, Buffalo.....	\$78,434 68	
Depository United States, Pittsburgh.....	179,029 42	
Depository United States, Louisville.....	340,054 85	
Depository United States, Santa Fé.....	251,623 00	
Depository United States, Tucson.....	130,245 11	
		\$979,387 06
134 National Banks.....		5,228,712 47
Total in all offices.....		17,636,645 46

2.—Reports.

There were received for examination, certification, and return to the Bureaus from which they were sent, 73,715 reports of 1,666 Disbursing Officers, as follows:

Officers of the United States Army:

Quartermasters.....	424
Commissaries.....	303
Recruiting Officers.....	79
Paymasters.....	54
Corps of Engineers.....	47
Ordnance Corps.....	29
Adjutant-General's.....	15
Surgeon-General's.....	6
Signal Corps.....	1
Superintendent United States Military Academy.....	1
	959

Officers of the United States Navy:

Pay Inspectors.....	10
Pay Directors.....	10
Paymasters.....	16
Assistant Paymasters.....	5
Past-Assistant Paymasters.....	3
	44

Civil Officers:

Collectors of Internal Revenue, Disbursing Agents.....	364
Collectors of Customs, Disbursing Agents.....	72
Surveyors of Customs, Disbursing Agents.....	11
Indian Agents, Disbursing Agents.....	70
United States Marshals, Disbursing Agents.....	61
Officers of the Light-House Board, Disbursing Agents.....	64
Commissioner of Northern Boundary Survey, Disbursing Agent.....	1
Revenue Marine Officer, Disbursing Agent.....	1
Other Disbursing Clerks and Agents.....	19
	663
Total.....	1,666

IV.—TRANSFERS OF FUNDS.

To facilitate payments at points where the moneys were needed for disbursement, transfer letters, transfer orders, and bills of exchange were issued as follows:

1,910 Letters on National Banks.....	\$37,301,004 76
220 Transfer orders on National Banks.....	3,435,000 00
40 Bills of Exchange on Collectors of Customs.....	200,000 00
737 Transfer Orders on Treasurers, Assistant Treasurers, and Depositaries.....	149,849,011 76
2,907 Transfers, amounting to.....	190,785,016 52
Of which amount there was in coin.....	35,589,004 76
And in currency.....	155,196,011 46

V.—UNAVAILABLE FUNDS JUNE 30, 1873.

Currency:

First National Bank, Selma, Ala.....	\$59,978 07	
Venango National Bank, Franklin, Pa.....	217,391 38	
Total with National Banks		\$277,369 45
Deficit at New Orleans, (Whitaker's)	675,325 22	
Deficit at Santa Fé, (Collins's).....	30,058 83	
Total with Assistant Treasurers and Depositories.		705,384 05
Total Currency.....		982 753 50

Coin:

Balances at the outbreak of the rebellion:		
United States Mint, Charlotte, N. C.....	\$32,000 00	
United States Branch Mint, Dahlonega, Ga	27,950 03	
United States Depository, Galveston, Tex.....	778 66	
Total Coin		60,728 69
Total unavailable		1,043,482 19

VI.—NATIONAL BANK DEPOSITARIES.

The business transactions between the Treasury and National Banks as depositaries were as follows:

Balances brought from last year's account	\$7,777,873 00	
Receipts during the fiscal year	104,872,605 87	
Receipts on account of transfers	6,023,387 50	
Receipts for fractional currency.....	2,868,833 79	
Total	121,542,700 16	
Payments during the year	114,031,779 60	
Balance due the United States June 30, 1873.....	7,510,920 56	
Total	121,542,700 16	
Payments through Expresses at Government expense	3,435,000 00	
Payments without expense to the Government	110,596,779 60	
Total	114,031,779 60	

VII.—OUTSTANDING LIABILITIES.

Amount covered into the Treasury June 30, 1872.....	\$263,950 11	
And in the fiscal year.....	107,267 41	
Total	371,217 52	
There had been paid to parties entitled to receive the same, June 30, 1872.....	\$38,633 05	
Paid during the fiscal year	26,393 18	
Unclaimed balance remaining in the Treasury.....	65,026 23	
306,191 29		
Total	371,217 52	

VIII.—CONSCIENCE FUND.

Amount received from various persons from December 1, 1863, to June 30, 1872	\$129,144 77	
And in the fiscal year	25,551 21	
Total amount received since November 30, 1863	154,695 98	

IX.—OPEN ACCOUNTS.

With Treasurer.....	1
With Assistant Treasurers.....	10
With Designated Depositaries.....	6
With United States Mints.....	8
With General Treasury of the United States.....	1
With National Bank Depositaries.....	159

B.—POST-OFFICE DEPARTMENT.

I.—RECEIPTS AND EXPENDITURES.

The receipts and expenditures for and on account of the Post-Office Department were as follows:

Cash, Dr.

Balance from June 30, 1872.....	\$1, 112, 320 80
Received by Treasurer United States, Washington.....	\$57, 468 63
Received by Assistant Treasurer, New York.....	6, 794, 029 95
Received by Assistant Treasurer, Boston.....	550, 955 33
Received by Assistant Treasurer, Philadelphia.....	487, 178 30
Received by Assistant Treasurer, Saint Louis.....	173, 949 12
Received by Assistant Treasurer, Charleston.....	47, 536 30
Received by Assistant Treasurer, New Orleans.....	105, 468 28
Received by Assistant Treasurer, San Francisco.....	254, 750 16
Received by Assistant Treasurer, Baltimore.....	124, 283 28
Received by Assistant Treasurer, Chicago.....	134 40
Received by Depositary United States, Buffalo.....	468 93
Received by Depositary United States, Louisville.....	515 00
Received by Depositary United States, Mobile.....	29, 752 81
Received by Depositary United States, Pittsburgh.....	3, 483 89
Received by Atlanta National Bank, Ga.....	200 00
Received by First National Bank, Dubuque, Iowa.....	415 91
Received by First National Bank, Galveston, Tex.....	426 96
Received by First National Bank, Leavenworth, Kans.....	578 55
Received by First National Bank, Portland, Oreg.....	75 00
Received by First National Bank, Springfield, Ill.....	132 18
Received by Second National Bank, Detroit, Mich.....	3, 527 13
Received by Second National Bank, Leavenworth, Kan.....	156 70
Received by Second National Bank, New Haven, Conn.....	500 00
Received by First National Bank, Richmond, Va.....	157 99
Received by First National Bank, Memphis, Tenn.....	3, 234 54
Received by First National Bank, New Albany, Ind.....	177 00
Received by First National Bank, Trenton, N. J.....	78 17
Received by Lynchburgh National Bank, Va.....	103 50
Received by East Tennessee National Bank, Knoxville.....	114 44
Received by Indianapolis National Bank, Ind.....	650 04
Received by Merchants' National Bank, Little Rock, Ark.....	551 33
Received by Merchants' National Bank, Cleveland, Ohio.....	1, 017 99
Received by Merchants' National Bank, Savannah, Ga.....	32, 931 28
Received by Raleigh, National Bank, North Carolina.....	2, 140 50
Received by San Antonio National Bank, Texas.....	548 69
Received by The National Bank of Lawrence, Kans.....	55 59
Total receipts during the year.....	8, 677, 747 87
To which add amount of drafts drawn in former years, canceled this year.....	120 90
Add also drafts canceled, and amounts carried to the credit of the payees on the books of the Auditor for the Post- Office Department:	
Drafts dated previous to the rebellion.....	107, 339 55
Drafts dated since the rebellion.....	8, 725 76
	116, 186 21
Total.....	9, 906, 254 88

Cash, Cr.

Warrants were issued on various offices for the payment of the expenses of Postal affairs, as follows:

On Treasurer United States, Washington	\$540, 009 08
On Assistant Treasurer, New York	5, 660, 764 87
On Assistant Treasurer, Philadelphia	573, 465 01
On Assistant Treasurer, Boston	607, 984 22
On Assistant Treasurer, Charleston	271, 847 39
On Assistant Treasurer, Saint Louis	967, 809 15
On Assistant Treasurer, New Orleans	492, 092 28
On Assistant Treasurer, San Francisco	309, 939 43
On Assistant Treasurer, Baltimore	285, 800 42
Total amount of warrants drawn	9, 709, 711 85
Add amount of warrants hitherto reported as canceled, but now charged back by direction of the Auditor for the Post-Office Department	329 11
Balance due the Post-Office Department June 30, 1873	196, 213 92
Total	9, 906, 254 88

II.—APPROPRIATIONS FROM TREASURY FOR POST-OFFICE DEPARTMENT.

Moneys included in the foregoing statement of receipts were drawn from the General Treasury on account of the Post-Office Department under appropriations made by Congress, as follows:

To supply deficiencies in the revenues of the Post-Office Department, Acts March 3, 1871, and June 1, 1872:

July 6, 1872, paid part Treasury warrant No. 927	\$268, 750
October 8, 1872, paid part Treasury warrant No. 1501	1, 046, 725
January 4, 1873, paid part Treasury warrant No. 18	1, 018, 750
April 5, 1873, paid part Treasury warrant No. 538	1, 200, 000
	\$3, 534, 225

For Mail-Steamship service between San Francisco, Japan, and China:

July 6, 1872, paid part Treasury warrant No. 927	125, 000
October 8, 1872, paid part Treasury warrant No. 1501	125, 000
January 4, 1873, paid part Treasury warrant No. 18	125, 000
April 5, 1873, paid part Treasury warrant No. 538	125, 000
	500, 000

For Mail-Steamship service between San Francisco and the Sandwich Islands:

October 8, 1872, paid part Treasury warrant No. 1501	18, 750
January 4, 1873, paid part Treasury warrant No. 18	18, 750
April 5, 1873, paid part Treasury warrant No. 538	18, 750
	56, 250

For Mail-Steamship service between the United States and Brazil:

July 6, 1872, paid part Treasury warrant No. 927	37, 500
October 8, 1872, paid part Treasury warrant No. 1501	37, 500
January 4, 1873, paid part Treasury warrant No. 18	37, 500
April 5, 1873, paid part Treasury warrant No. 538	37, 500
	150, 000

For free mail-matter under Acts March 3, 1847, and March 3, 1851:

July 6, 1872, paid part Treasury warrant No. 927	350, 000
Total amount received from the Government	4, 590, 475

III.—RECEIPTS AND PAYMENTS BY POSTMASTERS.

Moneys received by Postmasters on account of postage on letters, newspapers, pamphlets, registered letters, emoluments, &c., disbursed by the Post-Office Department with-

out being paid into the Treasury, but afterward carried into and out of the Treasury by warrant, were as follows:

For quarter ending September 30, 1872.....	\$4,506,835 62
For quarter ending December 31, 1872.....	4,723,512 12
For quarter ending March 31, 1873.....	4,789,427 18
For quarter ending June 30, 1873.....	4,730,494 34
Total.....	18,750,269 26

IV.—TOTAL RECEIPTS AND EXPENDITURES ON ACCOUNT OF THE POST-OFFICE DEPARTMENT.

Cash, Dr.

Balance from last year.....	\$1,112,320 80
From Postmasters and others.....	\$4,087,272 87
From Treasury, on warrants to supply deficiencies.....	3,534,225 00
From Treasury, on warrants for subsidies to steamships.....	706,250 00
From Treasury, on warrants for free mail-matter.....	350,000 00
From cancellation of drafts.....	116,186 21
From Postmasters, by warrant.....	8,793,934 08
Total.....	18,750,269 26
Total.....	28,656,524 14

Cash, Cr.

By 8,005 Post-Office warrants drawn.....	9,709,711 85
By Amount of warrants for payments by Postmasters.....	18,750,269 26
By Warrants charged back by direction of the Auditor for the Post-Office Department.....	329 11
By Balance, cash on hand June 30, 1873.....	196,213 92
Total.....	28,656,524 14

C.—NATIONAL BANKS.

I.—NUMBER OF NATIONAL BANKS.

On the 30th June, 1872, the number of National Banks organized and which had deposited securities for their circulation, was.....	2,007
Number of banks organized in fiscal year.....	108
Number of National Banks to June 30, 1873.....	2,115
The number of National Banks doing business June 30, 1873, was.....	1,980
Number failed prior to July 1, 1872.....	22
Failed in fiscal year.....	4
Having no circulation, securities withdrawn.....	12
Number in voluntary liquidation and closed.....	97
Total number of banks organized.....	2,115

II.—NEW NATIONAL BANKS.

For the fiscal year ended June 30, 1873.

The National Bank of Lyons, Mich.
 The First National Bank of Americus, Ga.
 The Ashland National Bank of Ashland, Ky.
 The First National Bank of Kansas, Ill.
 The First National Bank of Belle Plains, Iowa.
 The First National Bank, of Carthage, Mo.
 The National Gold Bank of D. O. Mills & Co., Sacramento, Cal.
 The Fayette County National Bank of West Union, Iowa.
 The Home National Bank of Elgin, Ill.
 The First National Bank of Muir, Mich.

The National Bank of Spring City, Pa.
The Springfield National Bank of Springfield, Tenn.
The Merchants' National Bank of Saint Paul, Minn.
The Kane County National Bank of Saint Charles, Ill.
The Farmington National Bank of Farmington, N. H.
The National Bank of Marshall, Mich.
The Second National Bank of New Mexico, at Santa Fé.
The Merchants' National Bank of Middletown, Ohio.
The Second National Bank of Jefferson, Ohio.
The First National Bank of Bozeman, Mont.
The First National Bank of Clarinda, Iowa.
The Merchants and Planters' National Bank of Montgomery, Ala.
The First National Bank of Fergus Falls, Minn.
The Ashtabula National Bank of Ashtabula, Ohio.
The Louisa County National Bank of Columbus Junction, Iowa.
The Brighton National Bank of Brighton, Iowa.
The First National Bank of Garrettsville, Ohio.
The First National Bank of Lima, Ohio.
The Vinton County National Bank of McArthur, Ohio.
The First National Bank of Green Springs, Ohio.
The Second National Bank of Washington, D. C.
The Citizens' National Bank of Hillsborough, Ohio.
The Manufacturers' National Bank of Newark, N. J.
The First National Bank of Alliance, Ohio.
The First National Bank of Carlinville, Ill.
The Washington National Bank, of Washington, Ind.
The Bank of Charleston National Banking Association, Charleston, S. C.
The German National Bank of Newark, N. J.
The First National Bank of Buchanan, Mich.
The Central National Bank of Chicago, Ill.
The Home National Bank of Chicago, Ill.
The East Tennessee National Bank of Knoxville, Tenn.
The Lehigh Valley National Bank of Bethlehem, Pa.
The First National Bank of Boone, Iowa.
The Malta National Bank of Malta, Ohio.
The First National Bank of Medina, Ohio.
The First National Bank of Greenville, Mich.
The National Exchange Bank of Jefferson City, Mo.
The First National Bank of New Lexington, Ohio.
The First National Bank of Lebanon, Ind.
The Crocker National Bank of Turner's Falls, Mass.
The Deseret National Bank of Salt Lake City, Utah.
The Merchants and Planters' National Bank of Union, S. C.
The Third National Bank of Sandusky, Ohio.
The German National Bank of Louisville, Ky.
The Pella National Bank of Pella, Iowa.
The State National Bank of Atlanta, Ga.
The National Bank of Birmingham, Ala.
The Gibson County National Bank of Princeton, Ind.
The City National Bank of Goshen, Ind.
The First National Bank of Yankton, Dak.
The First National Bank of Eau Claire, Wis.
The American-German National Bank of Paducah, Ky.
The Third National Bank of Urbana, Ohio.
The National Bank of Anderson, S. C.
The First National Bank of Northfield, Minn.
The Citizens' National Bank of the City of Yonkers, N. Y.
The City National Bank of Griffin, Ga.
The National Union Bank of Dover, N. J.
The First National Gold Bank of Stockton, Cal.
The First National Bank of Conshohocken, Pa.
The First National Bank of Baraboo, Wis.
The Monticello National Bank of Monticello, Iowa.
The Lumberman's National Bank of Muskegon, Mich.
The Atchison National Bank of Atchison, Kans.
The North Ward National Bank of Newark, N. J.
The First National Bank of Ishpeming, Mich.
The First National Bank of Negaunee, Mich.
The Hibernia National Bank of New Orleans, La.
The Winnsboro' National Bank of Winnsboro', S. C.

The Union National Bank of Rochester, Minn.
 The Veazie National Bank of Bangor, Me.
 The Richmond National Bank of Richmond, Ind.
 The Phoenix National Bank of Medina, Ohio.
 The National Exchange Bank of Houston, Texas.
 The City National Bank of Paducah, Ky.
 The First National Bank of Manhattan, Kans.
 The First National Bank of Centreville, Mich.
 The Fourth National Bank of Memphis, Tenn.
 The Lime Rock National Bank of Rockland, Me.
 The Lagonda National Bank of Springfield, Ohio.
 The First National Bank of Denison, Tex.
 The Edgar County National Bank of Paris, Ill.
 The First National Bank of Michigan City, Ind.
 The Noble County National Bank of Caldwell, Ohio.
 The Central National Bank of Boston, Mass.
 The First National Gold Bank of Santa Barbara, Cal.
 The People's National Bank of Helena, Mont.
 The Missoula National Bank of Missoula, Mont.
 The Natick National Bank of Natick, Mass.
 The Union Market National Bank of Watertown, Mass.
 The National Bank of Barre, Vt.
 The Wyoming National Bank of Laramie City, Wyo.
 The Manufacturers' National Bank of Boston, Mass.
 The First Ward National Bank of Boston, Mass.
 The First National Bank of Ashburnham, Mass.
 The First National Bank of Fayetteville, Tenn.
 The Farmers' National Bank of Marshalltown, Iowa.

III.—NATIONAL BANKS THAT HAVE FAILED.

1.—Before July 1, 1873

The First National Bank of Attica, N. Y., in 1865.
 The Merchants' National Bank of Washington, D. C., in 1866.
 The Venango National Bank of Franklin, Pa., in 1866.
 The First National Bank of Medina, N. Y., in 1867.
 The First National Bank of Newton, Newtonville, Mass., in 1867.*
 The Tennessee National Bank of Memphis, Tenn., in 1867.
 The First National Bank of New Orleans, La., in 1867.
 The First National Bank of Selma, Ala., in 1867.
 The National Unadilla Bank of Unadilla, N. Y., in 1868.
 The Farmers' and Citizens' National Bank of Brooklyn, N. Y., in 1868.
 The Croton National Bank of the City of New York, in 1868.
 The First National Bank of Bethel, Conn., in 1868.
 The First National Bank of Keokuk, Iowa, in 1868.
 The National Bank of Vicksburg, Miss., in 1868.
 The First National Bank of Rockford, Ill., in 1869.
 The First National Bank of Nevada, Austin, Nev., in 1869.
 The Fourth National Bank of Philadelphia, Pa., in 1871.
 The Eighth National Bank of the City of New York, 1871.
 The Ocean National Bank of the City of New York, in 1871.
 The Union Square National Bank of the City of New York, in 1871.
 The Waverly National Bank of Waverly, N. Y., in 1872.
 The First National Bank of Fort Smith, Ark., in 1872.

2.—In the fiscal year.

The Wallkill National Bank of Middletown, N. Y., in 1873.
 The Scandinavian National Bank of Chicago, Ill., in 1873.
 The Crescent City National Bank of New Orleans, La., in 1873.
 The Atlantic National Bank of the City of New York, in 1873.
 Whole number failed, 26.

*The National Security Bank of Boston, Mass., has assumed the circulation of this bank.

IV.—NATIONAL BANKS IN VOLUNTARY LIQUIDATION.

1.—*Before July 1, 1872.*

The National Farmers and Mechanics' Bank of Albany, N. Y.
 The Appleton National Bank of Appleton, Wis.
 The First National Bank of Berlin, Wis.
 The First National Bank of Bluffton, Ind.
 The First National Bank of Carondelet, Mo.
 The First National Bank of Cedarburg, Wis.
 The Central National Bank of Cincinnati, Ohio.
 The Commercial National Bank of Cincinnati, Ohio.
 The Ohio National Bank of Cincinnati, Ohio.
 The First National Bank of Cuyahoga Falls, Ohio.
 The First National Bank of Clarksville, Va.
 The First National Bank of Columbia, Mo.
 The First National Bank of Dayton, Ohio.
 The First National Bank of Decatur, Ill.
 The First National Bank of Des Moines, Iowa.
 The Second National Bank of Des Moines, Iowa.
 The National Insurance Bank of Detroit, Mich.
 The National State Bank of Dubuque, Iowa.
 The National Bank of Chemung, Elmira, N. Y.
 The Chemung Canal National Bank of Elmira, N. Y.
 The Fort Madison National Bank of Fort Madison, Iowa.
 The First National Bank of Fenton, Mich.
 The First National Bank of Frostburg, Md.
 The First National Bank of Hallowell, Me.
 The Fourth National Bank of Indianapolis, Ind.
 The First National Bank of Jackson, Miss.
 The First National Bank of La Salle, Ill.
 The National Bank of Lansingburg, N. Y.
 The National Exchange Bank of Lansingburg, N. Y.
 The First National Bank of Lebanon, Ohio.
 The First National Bank of Marion, Ohio.
 The National Bank of Maysville, Ky.
 The Merchants' National Bank of Milwaukee, Wis.
 The First National Bank of New Ulm, Minn.
 The Grocers' National Bank of the City of New York.
 The Pacific National Bank of the City of New York.
 The National Bank of North America of the City of New York.
 The Commercial National Bank of Oshkosh, Wis.
 The First National Bank of Oskaloosa, Iowa.
 The National Union Bank of Owego, N. Y.
 The National Exchange Bank of Richmond, Va.
 The Farmers' National Bank of Richmond, Va.
 The National Union Bank of Rochester, N. Y.
 The Fourth National Bank of Syracuse, N. Y.
 The Savannah National Bank of Savannah, Ga.
 The Miners' National Bank of Salt Lake City, Utah.
 The First National Bank of South Worcester, N. Y.
 The First National Bank of Skaneateles, N. Y.
 The First National Bank of Saint Louis, Mo.
 The State National Bank of Saint Joseph, Mo.
 The Merchants and Mechanics' National Bank of Troy, N. Y.
 The First National Bank of Vinton, Iowa.
 The Farmers' National Bank of Waukesha, Wis.
 The Saratoga County National Bank of Waterford, N. Y.
 The First National Bank of Wellsburg, West Va.
 The United National Bank of Winona, Minn.
 The National Savings Bank of Wheeling, West Va.
 The National Bank of Whitestown, N. Y.
 The Muskingum National Bank of Zanesville, Ohio.
 Whole number in liquidation before July 1, 1872, 59.

2.—*In the fiscal year.*

The National Bank of Commerce of Georgetown, D. C.
 The First National Bank of Danville, Va.
 The First National Bank of Rochester, N. Y.

The Clarke National Bank of Rochester, N. Y.
 The Merchants and Farmers' National Bank of Quincy, Ill.
 The Laurenceburg National Bank of Laurenceburgh, Ind.
 The First National Bank of Knoxville, Tenn.
 The National Bank of the Metropolis, Washington, D. C.
 The First National Bank of Goshen, Ind.
 The Atlantic National Bank of Brooklyn, N. Y.
 The Second National Bank of Zanesville, Ohio.
 The Second National Bank of Syracuse, N. Y.
 The Mechanics' National Bank of Syracuse, N. Y.
 The Montana National Bank of Helena, Mont.

Number in fiscal year..... 14
 Number before July 1, 1872..... 59
 —
 Whole number in liquidation to July 1, 1873..... 73

V.—REDEMPTION OF CIRCULATING NOTES OF NATIONAL BANKS, FAILED AND IN LIQUIDATION.

Name of Bank.	Redeemed to July 1, 1872.	Redeemed in fiscal year.	Total redemption, less dis- counts.
National Mechanics' and Farmers' Bank, Albany, N. Y.....	\$214, 197 75	\$28, 102 50	\$242, 300 25
Appleton National Bank, Appleton, Wis.....	35, 283 85	5, 800 00	41, 083 85
First National Bank, Attica, N. Y.....	42, 406 50	500 00	42, 906 50
First National Bank of Nevada, Austin, Nev.....	101, 721 50	15, 115 00	116, 836 50
First National Bank, Berlin, Wis.....	30, 575 80	6, 210 00	36, 785 80
First National Bank, Bethel, Conn.....	23, 339 50	2, 000 00	25, 339 50
First National Bank, Bluffton, Ind.....	32, 446 25	5, 000 00	37, 446 25
Farmers and Citizens' National Bank, Brooklyn, N. Y.....	239, 163 25	7, 187 00	246, 350 25
Atlantic National Bank, Brooklyn, N. Y.....	.....	89, 505 00	89, 505 00
First National Bank, Carondelet, Mo.....	24, 348 75	500 00	24, 848 75
First National Bank, Cedarburg, Wis.....	56, 497 00	8, 500 00	64, 997 00
Central National Bank, Cincinnati, Ohio.....	142, 000 00	120, 115 00	262, 115 00
Commercial National Bank, Cincinnati, Ohio.....	285, 455 00	34, 000 00	319, 455 00
Ohio National Bank, Cincinnati, Ohio.....	192, 000 00	148, 240 00	340, 240 00
First National Bank, Cuyahoga Falls, Ohio.....	16, 804 75	11, 500 00	28, 304 75
First National Bank, Clarksville, Va.....	10, 000 00	11, 155 00	21, 155 00
First National Bank, Columbia, Mo.....	10, 425 00	1, 000 00	11, 425 00
Scandinavian National Bank, Chicago, Ill.....	.....	72, 700 00	72, 700 00
First National Bank, Dayton, Ohio.....	104, 688 05	15, 793 00	120, 481 05
First National Bank, Decatur, Ill.....	69, 674 30	8, 900 00	78, 574 30
First National Bank, Des Moines, Iowa.....	64, 551 25	15, 002 50	79, 553 75
Second National Bank, Des Moines, Iowa.....	31, 147 00	5, 500 00	36, 647 00
National Insurance Bank, Detroit, Mich.....	58, 513 75	11, 000 00	69, 513 75
National State Bank, Dubuque, Iowa.....	69, 518 75	27, 425 00	96, 943 75
First National Bank, Danville, Va.....	.....	24, 500 00	24, 500 00
National Bank of Chemung, Elmira, N. Y.....	75, 093 25	9, 505 00	84, 598 25
Chemung Canal National Bank, Elmira, N. Y.....	67, 582 00	10, 957 00	78, 539 00
First National Bank, Fenton, Mich.....	35, 523 25	9, 500 00	45, 023 25
Venango National Bank, Franklin, Pa.....	82, 628 50	500 00	83, 128 50
First National Bank, Frostburg, Md.....	32, 822 75	3, 500 00	36, 322 75
Fort Madison National Bank, Fort Madi- son, Iowa.....	7, 500 00	44, 000 00	51, 500 00
First National Bank, Fort Smith, Ark.....	3, 500 00	32, 005 00	35, 505 00

V.—REDEMPTION OF CIRCULATING NOTES, ETC.—Continued.

Name of Bank.	Redeemed to July 1, 1872.	Redeemed in fiscal year.	Total redemption, less dis- counts.
National Bank of Commerce, Georgetown, D. C.		\$50,505 00	\$50,505 00
First National Bank, Goshen, Ind.		49,400 00	49,400 00
Montana National Bank, Helena, Mont.			
First National Bank, Hallowell, Me.	\$39,690 75	5,953 00	45,643 75
Fourth National Bank, Indianapolis, Ind.	33,500 00	29,300 00	62,800 00
First National Bank, Jackson, Miss.	31,515 00	4,500 00	36,015 00
First National Bank, Keokuk, Iowa.	86,149 00	2,000 00	88,149 00
First National Bank, Knoxville, Tenn.		41,700 00	41,700 00
National Bank of Lansingburgh, N. Y.	97,012 85	15,679 00	112,691 85
National Exchange Bank, Lansingburgh, N. Y.	63,454 30	12,903 50	76,357 80
First National Bank, Lebanon, Ohio.	67,023 75	8,500 00	75,523 75
First National Bank, La Salle, Ill.		26,500 00	26,500 00
Laurenceburgh National Bank, Laurence- burgh, Ind.		111,400 00	111,400 00
First National Bank, Marion, Ohio.	83,076 85	13,341 50	96,418 35
National Bank of Maysville, Ky.	73,800 00	139,500 00	213,300 00
First National Bank, Medina, N. Y.	38,306 75	500 00	38,806 75
Tennessee National Bank, Memphis, Tenn.	84,698 75	3,180 00	87,878 75
Merchants' National Bank, Milwaukee, Wis.	36,500 00	36,502 50	73,002 50
Wallkill National Bank, Middletown, N. Y.		57,900 00	57,900 00
First National Bank, New Orleans, La.	169,510 50	4,665 00	174,175 50
Crescent City National Bank, New Or- leans, La.		148,000 00	148,000 00
First National Bank, New Ulm, Minn.	14,000 00	18,710 00	32,710 00
Croton National Bank, New York, N. Y.	172,731 75	3,659 00	176,390 75
Eighth National Bank, New York, N. Y.	126,400 00	78,399 00	204,799 00
Grocers' National Bank, New York, N. Y.	28,271 00	5,305 00	33,576 00
Ocean National Bank, New York, N. Y.	451,500 00	233,035 00	684,535 00
Pacific National Bank, New York, N. Y.	98,542 25	19,820 00	118,362 25
Union Square National Bank, New York, N. Y.	26,500 00	15,847 00	42,347 00
National Bank of North America, New York, N. Y.	203,039 65	32,521 00	235,560 65
Atlantic National Bank, New York, N. Y.		26,300 00	26,300 00
First National Bank, Oskaloosa, Iowa.	51,449 85	6,678 00	58,127 85
National Union Bank, Owego, N. Y.	3,600 00	24,706 50	28,306 50
Commercial National Bank, Oshkosh, Wis.	10,000 00	63,015 00	73,015 00
Fourth National Bank, Philadelphia, Pa.	95,000 00	56,005 00	151,005 00
Merchants' and Farmers' National Bank, Quincy, Ill.		92,000 00	92,000 00
National Exchange Bank, Richmond, Va.	64,500 00	81,705 00	146,205 00
Farmers' National Bank, Richmond, Va.	31,533 25	29,550 00	61,083 25
First National Bank, Rockford, Ill.	39,983 00	3,000 00	42,983 00
First National Bank, Rochester, N. Y.		151,602 50	151,602 50
Clarke National Bank, Rochester, N. Y.		113,910 00	113,910 00
National Union Bank, Rochester, N. Y.	184,518 25	22,590 00	171,108 25
Savannah National Bank, Savannah, Ga.	68,325 25	8,930 00	77,255 25
Miners' National Bank, Salt Lake, Utah.	28,300 00	41,432 00	69,732 00
First National Bank, Selma, Ala.	80,816 75	2,000 00	82,816 75
First National Bank, South Worcester, N. Y.	124,838 75	16,002 50	140,841 25
First National Bank, Skaneateles, N. Y.	103,995 20	13,177 00	117,172 20
First National Bank, Saint Louis, Mo.	142,691 05	18,298 00	160,989 05
State National Bank, Saint Joseph, Mo.	61,158 20	16,307 50	77,465 70
Second National Bank, Syracuse, N. Y.		35,000 00	35,000 00
Fourth National Bank, Syracuse, N. Y.	11,000 00	62,435 00	73,435 00

V.—REDEMPTION OF CIRCULATING NOTES, ETC.—Continued.

Name of Bank.	Redeemed to July 1, 1872.	Redeemed in fiscal year.	Total redemption, less dis- counts.
Mechanics' National Bank, Syracuse, N. Y.		\$31,000 00	\$31,000 00
Merchants' and Mechanics' Bank, Troy, N. Y.	\$139,622 20	18,819 00	158,441 20
National Unadilla Bank, Unadilla, N. Y.	94,519 50	2,995 00	97,514 50
National Bank at Vicksburg, Miss.	21,208 75	2,900 00	24,108 75
First National Bank, Vinton, Iowa	32,523 75	5,500 00	38,023 75
Merchants' National Bank, Washington, D. C.	171,334 00	3,570 00	174,904 00
National Bank of the Metropolis, Wash- ington, D. C.		61,500 00	61,500 00
Farmers' National Bank, Waukesha, Wis.	81,820 25	5,000 00	86,820 25
Waverly National Bank, Waverly, N. Y.	9,300 00	44,665 00	53,965 00
Saratoga County National Bank, Water- ford, N. Y.	88,322 55	24,752 50	113,075 05
First National Bank, Wellsburg, W. Va.	37,503 00	38,265 00	75,768 00
United National Bank, Wenona, Minn.	19,000 00	18,375 00	37,375 00
National Savings Bank, Wheeling, W. Va.	28,000 00	28,500 00	56,500 00
National Bank at Whitestown, N. Y.	34,163 25	6,350 00	40,513 25
Second National Bank, Zanesville, Ohio		68,500 00	68,500 00
Muskingum National Bank, Zanesville, Ohio	28,000 00	42,000 00	70,000 00
Total	6,035,657 70	3,241,778 00	9,277,435 70

VI.—DEPOSITS MADE AND BALANCES REMAINING TO CREDIT OF NATIONAL BANKS
FAILED AND IN LIQUIDATION.

Name of Bank.	Deposits to re- deem notes.	Balance re- maining.
National Mechanics and Farmers' Bank, Albany, N. Y.	\$266,540 00	\$24,239 75
Appleton National Bank, Appleton, Wis.	45,000 00	3,916 15
First National Bank, Attica, N. Y.	44,000 00	1,093 50
First National Bank of Nevada, Austin, Nev.	129,700 00	12,863 50
First National Bank, Berlin, Wis.	40,077 00	3,291 20
First National Bank, Bethel, Conn.	26,300 00	960 50
First National Bank, Bluffton, Ind.	41,230 00	3,783 75
Farmers and Citizens' National Bank, Brooklyn, N. Y.	253,900 00	7,549 75
Atlantic National Bank, Brooklyn, N. Y.	154,000 00	64,495 00
First National Bank, Carondelet, Mo.	25,500 00	651 25
First National Bank, Cedarburg, Wis.	72,000 00	7,003 00
Central National Bank, Cincinnati, Ohio	319,870 00	57,755 00
Commercial National Bank, Cincinnati, Ohio	345,950 00	26,495 00
Ohio National Bank, Cincinnati, Ohio	404,900 00	64,660 00
First National Bank, Cuyahoga Falls, Ohio	32,400 00	4,095 25
First National Bank, Clarksville, Va.	27,000 00	5,845 00
First National Bank, Columbia, Mo.	11,990 00	565 00
Scandinavian National Bank, Chicago, Ill.	135,000 00	62,300 00
First National Bank, Dayton, Ohio	132,100 00	11,618 95
First National Bank, Decatur, Ill.	85,250 00	6,675 70
First National Bank, Des Moines, Iowa	89,300 00	9,746 25
Second National Bank, Des Moines, Iowa	40,300 00	3,653 00
National Insurance Bank, Detroit, Mich.	75,500 00	5,986 25
National State Bank, Dubuque, Iowa	112,600 00	15,656 25
First National Bank, Danville, Va.	35,000 00	10,500 00

VI.—DEPOSITS MADE AND BALANCES REMAINING, ETC.—Continued.

Name of Bank.	Deposits to re- deem notes.	Balance re- maining.
National Bank of Chemung, Elmira, N. Y.	\$90,000 00	\$5,401 75
Chemung Canal National Bank, Elmira, N. Y.	86,500 00	7,961 00
First National Bank, Ponton, Mich.	49,500 00	4,476 75
Venango National Bank, Franklin, Pa.	85,000 00	1,871 50
First National Bank, Frostburg, Md.	40,750 00	4,427 25
Fort Madison National Bank, Fort Madison, Iowa	67,500 00	16,000 00
First National Bank, Fort Smith, Ark.	45,000 00	9,495 00
National Bank of Commerce, Georgetown, D. C.	68,400 00	17,895 00
First National Bank, Goshen, Ind.	103,500 00	54,100 00
Montana National Bank, Helena, Mont.	31,500 00	31,500 00
First National Bank, Hallowell, Me.	50,850 00	5,206 25
Fourth National Bank, Indianapolis, Ind.	75,100 00	12,300 00
First National Bank, Jackson, Miss.	40,500 00	4,485 00
First National Bank, Keokuk, Iowa	90,000 00	1,851 00
First National Bank, Knoxville, Tenn.	80,910 00	39,210 00
National Bank of Lansingburgh, N. Y.	123,000 00	10,308 15
National Exchange Bank, Lansingburgh, N. Y.	85,692 00	9,334 20
First National Bank, Lebanon, Ohio	85,000 00	9,476 25
First National Bank, La Salle, Ill.	33,200 00	6,700 00
Laurenceburgh National Bank, Laurenceburgh, Ind.	179,500 00	68,100 00
First National Bank, Marion, Ohio	105,833 00	9,414 65
National Bank of Maysville, Ky.	270,000 00	56,700 00
First National Bank, Medina, N. Y.	40,000 00	1,193 25
Tennessee National Bank, Memphis, Tenn.	90,000 00	2,121 25
Merchants' National Bank, Milwaukee, Wis.	90,000 00	16,997 50
Wallkill National Bank, Middletown, N. Y.	118,900 00	61,000 00
First National Bank, New Orleans, La.	180,000 00	5,824 50
Crescent City National Bank, New Orleans, La.	193,437 50	45,437 50
First National Bank, New Ulm, Minn.	42,200 00	9,490 00
Croton National Bank, New York, N. Y.	180,000 00	3,609 25
Eighth National Bank, New York, N. Y.	243,393 00	38,594 00
Grocers' National Bank, New York, N. Y.	39,440 00	5,864 00
Oceau National Bank, New York, N. Y.	800,000 00	115,465 00
Pacific National Bank, New York, N. Y.	130,275 00	11,912 75
Union Square National Bank, New York, N. Y.	50,000 00	7,653 00
National Bank of North America, New York, N. Y.	267,200 00	31,639 35
Atlantic National Bank, New York, N. Y.	27,363 75	1,063 75
First National Bank, Oskaloosa, Iowa	63,745 00	5,617 15
National Union Bank, Owego, N. Y.	\$82,850 00	\$54,543 50
Commercial National Bank, Oskosh, Wis.	90,000 00	16,985 00
Fourth National Bank, Philadelphia, Pa.	179,000 00	27,995 00
Merchants' and Farmers' National Bank, Quincy, Ill.	135,000 00	43,000 00
National Exchange Bank, Richmond, Va.	172 120 00	25,915 00
Farmers' National Bank, Richmond, Va.	76,500 00	15,416 75
First National Bank, Rockford, Ill.	45,000 00	2,017 00
First National Bank, Rochester, N. Y.	206,100 00	54,497 50
Clarke National Bank, Rochester, N. Y.	153,900 00	39,990 00
National Union Bank, Rochester, N. Y.	189,950 00	18,841 75
Savannah National Bank, Savannah, Ga.	85,000 00	7,744 75
Miners' National Bank, Salt Lake, Utah.	90,000 00	20,268 00
First National Bank, Selma, Ala.	85,000 00	2,183 25
First National Bank, South Worcester, N. Y.	152,900 00	12,058 75
First National Bank, Skaneateles, N. Y.	128,415 00	11,242 80
First National Bank, Saint Louis, Mo.	179,990 00	19,000 95
State National Bank, Saint Joseph, Mo.	86,187 00	8,721 30
Second National Bank, Syracuse, N. Y.	90,000 00	55,000 00
Fourth National Bank, Syracuse, N. Y.	91,700 00	18,265 00
Mechanics' National Bank, Syracuse, N. Y.	93,800 00	62,800 00
Merchants' and Mechanics' National Bank, Troy, N. Y.	170,850 00	12,408 80
National Unadilla Bank, Unadilla N. Y.	100,000 00	2,485 50
National Bank of Vicksburg, Miss.	25,500 00	1,391 25
First National Bank, Vinton, Iowa	41,615 00	3,591 25
Merchants' National Bank, Washington, D. C.	180,000 00	5,096 00

VI.—DEPOSITS MADE AND BALANCES REMAINING, ETC.—Continued.

Name of Bank.	Deposits to re- deem notes.	Balance re- maining.
National Bank of the Metropolis, Washington, D. C.	\$116,900 00	\$55,400 00
Farmers' National Bank, Waukesha, Wis.	90,000 00	3,179 75
Waverly National Bank, Waverly, N. Y.	71,000 00	17,035 00
Saratoga County National Bank, Waterford, N. Y.	127,000 00	13,924 95
First National Bank, Wellsburg, West Va.	89,500 00	13,732 00
United National Bank, Wenona, Minn.	44,125 00	6,750 00
National Savings Bank, Wheeling, West Va.	67,700 00	11,200 00
National Bank of Whitestown, N. Y.	44,500 00	3,986 75
Second National Bank, Zanesville, Ohio	138,140 00	69,640 00
Muskingum National Bank, Zanesville, Ohio	86,200 00	16,200 00
Total	11,195,038 25	1,917,602 55

VII.—SECURITIES HELD IN TRUST FOR NATIONAL BANKS.

1.—To assure the redemption of circulating notes, June 30, 1873.

Registered United States Bonds, 6 per cent., coin	\$146,823,500
Registered United States Bonds, 5 per cent., coin	229,487,050
Registered United States Bonds, 6 per cent., currency	14,100,000
Amount, June 30, 1873	390,410,550
Amount received in fiscal year	31,916,400
Amount withdrawn in fiscal year	21,946,550
Increase in fiscal year	9,969,850
Amount held June 30, 1872	380,440,700
Total	390,410,520

2.—To assure public Deposits with National Bank Depositaries, June 30, 1873.

Registered United States Bonds, 6 per cent., coin	\$6,352,900
Registered United States Bonds, 5 per cent., coin	6,713,200
Registered United States Bonds, 6 per cent., currency	784,000
Coupon United States Bonds, 6 per cent., coin	503,400
Coupon United States Bonds, 5 per cent., coin	856,500
Personal Bonds	350,000
	15,560,000
Amount withdrawn in fiscal year	1,606,000
Amount received in fiscal year	1,407,000
Decrease within fiscal year	199,000
Total June 30, 1873	15,560,000
Amount held June 30, 1873	15,759,000

3.—Recapitulation.

To assure the redemption of circulating notes of National Banks	\$390,410,550
To assure Public deposits with National Banks	15,560,000
To assure subscriptions to the Funded Loan of 1881	12,774,350
Total securities of National Banks at par	418,744,900

4.—*Depositories.*

On the 30th June, 1872, the number of Banks, Depositories, of the United States, was	163
Number designated and re-instated in fiscal year	6
Number discontinued in fiscal year	11

5

Number of Depositories June 30, 1873	158
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5.—*Statement by Loans of United States bonds held in trust for National Banks.*

Bonds.	Rate of interest.	When redeemable.	Amount.
REGISTERED.			
Title:			
Loan of 1858	5 per cent., coin.	After Jan. 1, 1874	\$620 000
Loan of February 1861, (1881s) ..	6 per cent., coin.	Dec. 31, 1880	4, 230, 000
Loan of July and August, 1861, (1881s.)	6 per cent., coin.	June 30, 1881	59 997, 400
5-20s of 1862	6 per cent., coin.	April 30, 1867	4, 543, 850
Loan of 1863, (1881s)	6 per cent., coin.	June 30, 1881	32, 667, 000
10-40s of 1864	5 per cent., coin.	Feb. 28, 1874	109, 268, 550
5-20s of March, 1864	6 per cent., coin.	October 31, 1869	709, 000
5-20s of 1865	6 per cent., coin.	October 31, 1869	10, 627, 700
Consols of 1865	6 per cent., coin.	July 1, 1870	8, 532, 150
Consols of 1867	6 per cent., coin.	July 1, 1872	17, 147, 650
Consols of 1868	6 per cent., coin.	July 1, 1873	3, 987, 000
Funded Loan of 1881	5 per cent., coin.	May 1, 1881	126, 311, 700
Pacific Railway July 1, 1862, and July 2, 1864.	6 per cent., currency.	January 1895-98	14, 884, 000
5-20s of 1864	6 per cent., coin.	October 31, 1869	10, 734, 650
COUPON.			
Title:			
Oregon War Debt	6 per cent., coin.	July 1, 1881	47, 900
Loan of July and August, 1861 ..	6 per cent., coin.	June 30, 1881	37, 500
5-20s of 1862	6 per cent., coin.	April 30, 1867	12, 500
Loan of 1863, (1881s)	6 per cent., coin.	June 30, 1881	200, 000
10-40s of 1864	5 per cent., coin.	Feb. 28, 1874	856, 500
5-20s of June, 1864	6 per cent., coin.	October 31, 1869	78, 000
5-20s of 1865	6 per cent., coin.	October 31, 1870	60, 000
Consols of 1865	6 per cent., coin.	July 1, 1870	63, 500
Consols of 1867	6 per cent., coin.	July 1, 1872	4, 000
Personal bonds held for public deposits.			350, 000
Total securities			405, 970, 550

6.—*Special deposits of bonds by National Banks designated by the Department as Coin Depositories for subscriptions to the Funded Loan of 1881.*

From February 14, 1873, to June 30, 1873, the First National Bank of Washington, D. C., made deposits of United States bonds with the Department as security for subscriptions to said loan, which were placed in custody of this office, namely:

Number of deposits made	92
Number of withdrawals made	188
Largest amount on deposit, May 2, 1873	\$14, 277, 450

On the 30th June, 1873, the amount on deposit was \$12,774,350, all of which has since been withdrawn.

7.—*Receipts and withdrawals of United States bonds held for circulation.*

Loan.	Received.	Withdrawn.
Amount held for circulation July 1, 1872	\$380, 440, 700	.....
Loan of 1858		\$20, 000
Loan of February, 1861	254, 000	124, 000
Loan of July and August, 1861, (1881s)	1, 857, 150	1, 389, 300
5-20s of 1862	25, 000	4, 355, 950
Loan of 1863, (1881s)	890, 700	480, 500
10-40s of 1864	6, 880, 550	3, 148, 150
5-20s of 1864	98, 600	5, 933, 300
5-20s of 1865	121, 000	1, 999, 200
Consols of 1865	428, 250	651, 250
Consols of 1867	1, 242, 050	627, 700
Consols of 1868	535, 000	321, 500
5-20s of March, 1864		1, 395, 000
Pacific Railway	10, 000	512, 000
Funded Loan of 1881	19, 574, 100	988, 700
Amount on hand June 30, 1873		390, 410, 550
Total	412, 357, 100	412, 357, 100

8.—*Receipts and withdrawals of United States bonds held for Public deposits.*

Loan.	Received.	Withdrawn.
Amount bonds on hand July 1, 1872	\$15, 759, 000	.....
Oregon War Debt	31, 900	
Loan of February, 1861, (1881s)	2, 000	\$50, 000
Loan of July and August, 1861, (1881s)	43, 050	62, 500
5-20s of 1862		102, 000
Loan of 1863, (1881s)	103, 450	51, 000
10-40s of 1864	381, 000	522, 000
5-20s of June, 1864	44, 000	41, 000
5-20s of 1865		10, 000
Consols of 1865	95, 700	197, 000
Consols of 1867	92, 900	360, 500
Consols of 1868	78, 500	
Pacific Railway		
Funded Loan of 1881	514, 500	210, 000
Personal bond	20, 000	
Amount held June 30, 1873		15, 560, 000
Total	17, 166, 000	17, 166, 000

9.—*Coupon Interest.*

Payment of coin interest on coupon bonds held in trust was made by the issue of 117 drafts, amounting to \$107,987.

10.—*Examination of securities.*

The number of examinations of securities held in trust for National Banks, made under section 25 of the National Currency act, was 1,300.

VIII.—SEMI-ANNUAL DUTY.

1.—*Semi-annual Duty paid by National Banks during the calendar year preceding January 1, 1873, under section 41 of the National Currency act.*

For the term of six months preceding July 1, 1872:

On circulation.....	\$1,618,127 75
On deposits.....	1,571,969 10
On capital.....	197,768 22
	<u>\$3,387,865 07</u>

For the term of six months preceding January 1, 1873:

On circulation.....	1,664,469 71
On deposits.....	1,572,870 35
On capital.....	221,115 53
	<u>3,458,455 59</u>

Total duty for the year.....	6,846,320 66
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2.—*Comparison of Duty for 1871 and 1872.*

Amount received in the year preceding January 1, 1873.....	\$6,846,320 66
Amount received in the year preceding January 1, 1872.....	6,505,812 21

Increase of duty in last calendar year.....	340,508 45
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D.—UNITED STATES PAPER CURRENCY.

1.—ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1873, INCLUSIVE.

Old Demand Notes.

Denominations.	Issued.	Redeemed.	Outstanding.
Five Dollars.....	\$21,800,000 00	\$21,769,037 50	\$30,962 50
Ten Dollars.....	20,030 00	20,001,115 00	28,885 00
Twenty Dollars.....	18,200,000 00	18,179,880 00	20,120 00
Total.....	60,030,000 00	59,950,032 50	79,967 50

Legal-Tender Notes, new issue.

Denominations.	Issued.	Redeemed.	Outstanding.
One Dollar.....	\$28,351,348 00	\$26,449,336 50	\$1,902,011 50
Two Dollars.....	34,071,128 00	31,725,313 00	2,345,815 00
Five Dollars.....	101,000,000 00	84,496,762 50	16,503,237 50
Ten Dollars.....	118,010,000 00	92,019,770 00	25,990,230 00
Twenty Dollars.....	102,920,000 00	78,644,500 00	24,275,500 00
Fifty Dollars.....	30,055,200 00	27,350,400 00	2,704,800 00
One Hundred Dollars.....	40,000,000 00	35,883,400 00	4,116,600 00
Five Hundred Dollars.....	58,986,000 00	56,283,500 00	2,702,500 00
One Thousand Dollars.....	155,928,000 00	152,711,000 00	3,217,000 00
Total.....	669,321,676 00	585,563,982 00	83,757,694 00
Destroyed in Chicago, denominations unknown.....		135,000 00	135,000 00
	669,321,676 00	585,698,982 00	83,622,694 00
Deduct discounts for mutilations.....			200 00
Total amount actually outstanding.....			83,622,494 00

Legal-Tender Notes, series of 1869.

Denominations.	Issued.	Redeemed.	Outstanding.
One Dollar.....	\$36,312,000 00	\$9,302,702 00	\$27,009,298 00
Two Dollars.....	42,848,000 00	10,982,959 00	31,865,041 00
Five Dollars.....	41,940,000 00	1,043,270 00	40,896,730 00
Ten Dollars.....	73,480,000 00	2,618,160 00	70,861,840 00
Twenty Dollars.....	60,880,000 00	781,800 00	60,098,200 00
Fifty Dollars.....	30,200,000 00	642,925 00	29,557,075 00
One Hundred Dollars.....	28,720,000 00	485,800 00	28,234,200 00
Five Hundred Dollars.....	34,800,000 00	5,063,500 00	29,736,500 00
One Thousand Dollars.....	54,800,000 00	5,454,000 00	49,346,000 00
Destroyed in Chicago, denominations unknown.....	403,980,000 00	36,375,116 00	367,604,884 00
		865,000 00	865,000 00
Total.....	403,980,000 00	37,240,116 00	366,739,884 00
Deduct for new notes not put in circulation.....			94,362,578 00
			272,377,306 00
Deduct discounts for mutilations.....			245 00
Total amount actually outstanding.....			272,377,061 00

Legal-Tender Notes, new issue, and series of 1869.

Denominations.	Issued.	Redeemed.	Outstanding.
One Dollar.....	\$64,663,348	\$35,752,038 50	\$28,911,309 50
Two Dollars.....	76,919 128	42,708,272 00	34,210,856 00
Five Dollars.....	142,940,000	85,540,032 50	57,399,967 50
Ten Dollars.....	191,490,000	94,637,930 00	96,852,070 00
Twenty Dollars.....	163,800,000	79,426,300 00	84,373,700 00
Fifty Dollars.....	60,255,200	27,993,325 00	32,261,875 00
One Hundred Dollars.....	68,720,000	36,369,200 00	32,350,800 00
Five Hundred Dollars.....	93,786,000	61,347,000 00	32,439,000 00
One Thousand Dollars.....	210,728,900	158,165,000 00	52,563,000 00
Total.....	1,073,301,676	621,939,098 00	451,362,578 00
Destroyed in Chicago, denominations unknown.....		1,000,000 00	1,000,000 00
		622,939,098 00	450,362,578 00
Deduct for new notes not put in circulation.....			94,362,578 00
			356,000,000 00
Deduct discounts for mutilations.....			445 00
Total amount actually outstanding.....			355,999,555 00
"New Issue," less discount, outstanding.....			83,622,494 00
"Series of 1869," less discount, outstanding.....			272,377,061 00
Total as above.....			355,999,555 00

One-Year Notes of 1863.

Denominations.	Issued.	Redeemed.	Outstanding.
Ten Dollars.....	\$6,200,000	\$6,182,965	\$17,035
Twenty Dollars.....	16,440,000	16,397,540	42,460
Fifty Dollars.....	8,240,000	8,225,500	14,500
One Hundred Dollars.....	13,640,000	13,625,200	14,800
Total.....	44,520,000	44,431,205	88,795
Deduct for unknown denominations destroyed.....			90
Total amount actually outstanding.....			88,705

Two-Year Notes of 1863.

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty Dollars.....	\$6,800,000	\$6,783,800	\$16,200
One Hundred Dollars.....	9,680,000	9,668,000	12,000
Total.....	16,480,000	16,451,800	28,200

Two-year Coupon Notes of 1863.

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty Dollars.....	\$5,905,600	\$5,900,850	\$4,750
One Hundred Dollars.....	14,484,400	14,473,900	10,500
Five Hundred Dollars.....	40,302,000	40,298,500	3,500
One Thousand Dollars.....	89,308,000	89,288,000	23,000
Total.....	150,000,000	149,958,250	41,750
Deduct for unknown denominations destroyed.....			10,500
			31,250

Compound-Interest Notes.

Denominations.	Issued.	Redeemed.	Outstanding.
Ten Dollars.....	\$23,285,200	\$23,200,990	\$84,210
Twenty Dollars.....	30,125,840	30,001,470	124,370
Fifty Dollars.....	60,824,000	60,659,600	164,400
One Hundred Dollars.....	45,094,400	45,004,100	90,300
Five Hundred Dollars.....	67,846,000	67,819,500	26,500
One Thousand Dollars.....	39,420,000	39,410,000	10,000
Total.....	266,595,440	266,095,660	499,780
Outstanding June 30, 1872.....			622,530
Redeemed within the fiscal year.....			122,750
Outstanding as above.....			499,780

Fractional Currency, First Issue.

Denominations.	Issued.	Redeemed.	Outstanding.
Five Cents.....	\$2, 242, 889	\$1, 204, 587 54	\$1, 038, 301 46
Ten Cents.....	4, 115, 378	2, 847, 724 70	1, 267, 653 30
Twenty-five Cents.....	5, 225, 696	4, 165, 812 86	1, 059, 883 14
Fifty Cents.....	8, 631, 672	7, 620, 530 75	1, 011, 141 25
Total.....	20, 215, 635	15, 838, 655 85	4, 376, 979 15
Deduct discounts for mutilations.....			13 30
Total amount actually outstanding.....			4, 376, 965 85

Fractional Currency, Second Series.

Denominations.	Issued.	Redeemed.	Outstanding.
Five Cents.....	\$2, 794, 826 10	\$2, 036, 382 85	\$708, 443 25
Ten Cents.....	6, 176, 034 30	5, 242, 567 75	933, 516 55
Twenty-five Cents.....	7, 648, 341 25	6, 886, 423 78	761, 917 47
Fifty Cents.....	6, 545, 232 00	5, 768, 703 00	776, 529 00
Total.....	23, 164, 483, 65	19, 984, 077 38	3, 180, 406 27
Deduct discounts for mutilations.....			15 02
Total amount actually outstanding.....			3, 180, 391 25

Fractional Currency, Third Issue.

Denominations.	Issued.	Redeemed.	Outstanding.
Three Cents.....	\$601, 923 90	\$508, 456 14	\$93, 467 76
Five Cents.....	657, 002 75	521, 095 09	135, 907 66
Ten Cents.....	16, 976, 134 50	15, 814, 040 00	1, 162, 094 50
Fifteen Cents.....	*1, 352 40	3 03	1, 349 32
Twenty-five Cents.....	31, 143, 188 75	30, 095, 831 38	1, 047, 357 37
Fifty Cents.....	36, 735, 426 50	35, 694, 102 75	1, 041, 323 75
Total.....	86, 115, 028, 80	82, 633, 528 44	3, 481, 500 36
Deduct discounts for mutilations.....			523 09
Total amount actually outstanding.....			3, 480, 977 27

* Specimens.

Fractional Currency, Fourth Issue, First Series.

Denominations.	Issued.	Redeemed.	Outstanding.
Ten Cents.....	\$30, 677, 400	\$22, 637, 358 05	\$8, 040, 041 95
Fifteen Cents.....	4, 501, 415	3, 244, 348 18	1, 257, 067 82
Twenty-five Cents.....	47, 646, 500	35, 267, 612 11	12, 378, 887 89
Fifty Cents.....	9, 576, 000	9, 124, 901 25	451, 098 75
Total.....	92, 401, 316	70, 274, 219 59	22, 127, 096 41
Deduct discounts for mutilations.....			344 21
Total amount actually outstanding.....			22, 126, 752 20

REPORT ON THE FINANCES.

Fractional Currency, Fourth Issue, Second Series.

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty cents.....	\$40,404,00	\$28,733,616 75	11,665,383 25
Deduct discounts for mutilations.....			80 25
Total amount actually outstanding.....			11,665,303 00
Fourth Issue, First Series, outstanding, less discount.....			22,126,752 20
Fourth Issue, Second Series, outstanding, less discount.....			11,665,303 00
Total Fourth Issue outstanding, less discount.....			33,792,055 20

Fractional Currency—Résumé.

Denominations.	Issued.	Redeemed.	Outstanding.
Three Cents	\$601,923 90	\$508,456 14	\$93,467 76
Five Cents	5,694,717 85	3,812,065 48	1,882,652 37
Ten Cents	57,944,996 80	46,541,690 50	11,403,306 30
Fifteen Cents.....	4,502,768 40	3,244,351 26	1,258,417 14
Twenty-five Cents	91,663,726 00	76,415,680 13	15,248,045 87
Fifty Cents.....	101,892,330 50	86,946,854 50	14,945,476 00
Totals.....	262,300,463 45	217,469,098 01	44,831,365 44
Deduct for unknown series and denominations destroyed in Chicago			32,000 00
Deduct discounts for mutilations.....			44,799,365 44
			975 87
Total amount actually outstanding			44,798,389 57
Of the above-stated amount there was held in the Office at the close of business June 30, 1873.....			4,334,550 00
Leaving the actual circulation at			40,463,839 57

II.—LEGAL-TENDER NOTES ISSUED DURING FISCAL YEAR.

One Dollar notes	\$4,428,000
Two Dollar notes	3,608,000
Five Dollar notes	5,240,000
Ten Dollar notes	1,000,000
Twenty Dollar notes	7,360,000
Fifty Dollar notes	
One Hundred Dollar notes	
Five Hundred Dollar notes	
One Thousand Dollar notes	
Total	21,536,000

III.—NEW LEGAL-TENDER NOTES ON HAND NOT YET PUT IN CIRCULATION.

One Dollar	\$3,699,578
Two Dollars	6,736,000
Five Dollars	11,000,000
Ten Dollars	23,520,000
Twenty Dollars	17,200,000
Fifty Dollars	6,065,000
One Hundred Dollars	4,610,000
Five Hundred Dollars	7,175,000
One Thousand Dollars	14,357,000
Total	94,362,578

IV.—FRACTIONAL CURRENCY ISSUED DURING FISCAL YEAR.

Ten Cents	\$9, 156, 800.
Fifteen cents	300, 000
Twenty-five Cents	15, 898, 000
Fifty Cents	13, 320, 000
Total	38, 674, 800

V.—SPECIMEN FRACTIONAL CURRENCY.

There has been received from the sale of the various kinds of fractional currency, with faces and backs printed on separate pieces of paper, and mostly pasted on cards, as follows:

Up to and including June 30, 1872	\$15, 175 78
During fiscal year	190 42
Total amount sold	15, 376 20

VI.—CURRENCY OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FOR THE LAST TWELVE YEARS.

June 30, 1862:

Old Demand Notes	\$51, 105, 235 00
Legal-Tender Notes, new issue	96, 620, 000 00
Total	147, 725, 235 00

June 30, 1863:

Old Demand Notes	\$3, 384, 000 00
Legal-Tender Notes, new issue	387, 646, 859 00
Fractional Currency, first issue	20, 192, 456 00
Total	411, 223, 045 00

June 30, 1864:

Old Demand Notes	\$789, 037 50
Legal-Tender Notes, new issue	447, 300, 203 10
Compound-Interest Notes	6, 060, 000 00
One-Year Notes of 1863	44, 520, 000 00
Two-Year Notes of 1863	16, 480, 000 00
Two-Year Coupon Notes of 1863	111, 620, 550 00
Fractional Currency, first issue	14, 819, 156 00
Fractional Currency, second issue	7, 505, 127 10
Total	649, 094, 073 70

June 30, 1865:

Old Demand Notes	\$472, 603 50
Legal-Tender Notes, new issue	431, 066, 427 99
Compound-Interest Notes	191, 721, 470 00
One-Year Notes of 1863	8, 467, 570 00
Two-Year Notes of 1863	7, 715, 950 00
Two-Year Coupon Notes of 1863	34, 441, 650 00
Fractional Currency, first issue	9, 915, 408 66
Fractional Currency, second issue	12, 798, 130 60
Fractional Currency, third issue	2, 319, 589 50
Total	698, 918, 800 25

June 30, 1866:

Old Demand Notes	\$272, 162 75
Legal-Tender Notes, new issue	400, 780, 305 '85
Compound-Interest Notes	172, 369, 941 00
One-Year Notes of 1863	2, 151, 465 50
Two-Year Notes of 1863	5, 209, 522 50
Two-Year Coupon Notes of 1863	1, 078, 552 50
Fractional Currency, first issue	7, 030, 700 78
Fractional Currency, second issue	7, 937, 024 57
Fractional Currency, third issue	12, 041, 150 01
Total	608, 870, 825 46

June 30, 1867 :

Old Demand Notes	\$208,432 50
Legal-Tender Notes, new issue	371,783,597 00
Compound-Interest Notes	134,774,981 00
One-Year Notes of 1863	794,687 00
Two-Year Notes of 1863	396,950 00
Two-Year Coupon Notes of 1863	134,252 50
Fractional Currency, first issue	5,497,534 93
Fractional Currency, second issue	4,975,827 08
Fractional Currency, third issue	18,001,261 01
Total	536,567,523 02

June 30, 1868 :

Old Demand Notes	\$143,912 00
Legal-Tender Notes, new issue	356,000,000 00
Compound-Interest Notes	54,608,230 00
One-Year Notes of 1863	458,557 00
Two-Year Notes of 1863	188,402 50
Two-Year Coupon Notes of 1863	69,252 50
Fractional Currency, first issue	4,881,091 27
Fractional Currency, second issue	3,924,075 22
Fractional Currency, third issue	23,922,741 98
Total	444,196,262 47

June 30, 1869 :

Old Demand Notes	\$123,739 25
Legal-Tender Notes, new issue	356,000,000 00
Compound-Interest Notes	3,063,410 00
One-Year Notes of 1863	220,517 00
Two-Year Notes of 1863	84,752 50
Two-Year Coupon Notes of 1863	42,502 50
Fractional Currency, first issue	4,605,708 52
Fractional Currency, second issue	3,528,163 65
Fractional Currency, third issue	23,980,765 19
Total	391,649,558 61

June 30, 1870 :

Old Demand Notes	\$106,256 00
Legal-Tender Notes, new issue	289,145,032 00
United States Notes, series of 1869	66,854,968 00
Compound-Interest Notes	2,191,670 00
One-Year Notes of 1863	160,347 00
Two-Year Notes of 1863	56,402 50
Two-Year Coupon Notes of 1863	37,202 50
Fractional Currency, first issue	4,476,995 87
Fractional Currency, second issue	3,273,191 03
Fractional Currency, third issue	10,666,556 52
Fractional Currency, fourth issue	21,461,941 06
Total	398,430,562 48

June 30, 1871 :

Old Demand Notes	\$96,505 50
Legal-Tender Notes, new issue	181,806,518 00
United States Notes, series of 1869	174,193,482 00
Compound-Interest Notes	814,280 00
One-Year Notes of 1863	128,037 00
Two-Year Notes of 1863	44,502 50
Two-Year Coupon Notes of 1863	33,452 50
Fractional Currency, first issue	4,414,025 04
Fractional Currency, second issue	3,218,156 37
Fractional Currency, third issue	5,617,535 75
Fractional Currency, fourth issue	27,333,157 40
Total	397,699,652 06

June 30, 1872:

Old Demand Notes	\$88,296 25
Legal-Tender Notes, new issue	123,271,568 00
United States Notes, series of 1869	234,228,432 00
Compound-Interest Notes	623,010 00
One-Year Notes of 1863	109,967 00
Two-Year Notes of 1863	36,402 50
Two-Year Coupon Notes of 1863	31,852 50
Fractional Currency, first issue	4,391,299 09
Fractional Currency, second issue	3,190,283 51
Fractional Currency, third issue	4,039,955 26
Fractional Currency, fourth issue	29,234,297 41
Total	399,245,363 52

June 30, 1873:

Old Demand Notes	\$79,967 50
Legal-Tender Notes, new issue	83,622,694 00
United States Notes, series of 1869	272,377,306 00
One-Year Notes of 1863	88,705 00
Two-Year Notes of 1863	28,200 00
Two-Year Coupon Notes of 1863	31,250 00
Compound-Interest Notes	499,780 00
Fractional Currency, first issue	4,376,979 15
Fractional Currency, second issue	3,180,406 27
Fractional Currency, third issue	3,481,500 36
Fractional Currency, fourth issue, first series	22,095,096 41
Fractional Currency, fourth issue, second series	11,665,383 25
Total	401,527,267 94

VII.—COMPARATIVE STATEMENT OF TOTAL OUTSTANDING FOR THE LAST TWELVE YEARS.

Outstanding June 30, 1862	\$147,725,235 00
Outstanding June 30, 1863	411,223,045 00
Outstanding June 30, 1864	649,094,073 70
Outstanding June 30, 1865	698,918,800 25
Outstanding June 30, 1866	608,870,825 46
Outstanding June 30, 1867	536,567,523 02
Outstanding June 30, 1868	444,196,262 47
Outstanding June 30, 1869	391,649,558 61
Outstanding June 30, 1870	398,430,562 48
Outstanding June 30, 1871	397,699,652 06
Outstanding June 30, 1872	399,245,363 52
Outstanding June 30, 1873	401,527,267 94

E.—REDEMPTIONS.

I.—REDEMPTION AND DESTRUCTION OF MONEYS AND SECURITIES DURING THE FISCAL YEAR.

Old Demand Notes	\$6,200 00
Legal Tender Notes	39,415,463 50
Legal Tender Notes, series of 1869	24,502,664 00
One-Year Notes of 1863	21,025 00
Two-Year Notes of 1863	8,050 00
Two-Year Coupon Notes of 1863	600 00
Compound-Interest Notes	122,750 00
Fractional Currency, first issue	394 90
Fractional Currency, second issue	406 38
Fractional Currency, third issue	463,196 95
Fractional Currency, fourth issue, first series	21,703,081 34
Fractional Currency, fourth issue, second series	12,408,525 75
Coin Certificates, old issue	278,000 00
Coin Certificates, series of 1870	43,923,500 00
Coin Certificates, series of 1871	678,300 00
Discounts on above, arising from half notes	143,532,157 82
	1,420 87
	143,533,578 69

National Bank Notes.....	\$3, 241, 778 00	
Discount on same.....	25 00	
		3, 241, 803 00
Statistical matter.....		145, 775, 381 69
Balance on hand July 1, 1873.....		420, 732, 006 11
		814, 757 36
		568, 372, 145 16

Cash Account, Dr.

Balance from last year.....	1, 158, 834 86
Amount received during the year.....	143, 138, 080 32
Total	144, 346, 915 18

Contra, Cr.

Amount destroyed during the year.....	143, 532, 157 82
Balance on hand July 1, 1873.....	814, 757 36
	144, 346, 915 18

Destroyed as money during the year.....	\$143, 533, 578 69	
Destroyed as per last report.....	1, 808, 314, 475 69	1, 951, 848, 054 38
Statistically destroyed during the year.....	420, 782, 006 11	
As per last report.....	2, 961, 136, 928 73	3, 381, 918, 934 84

Certificates of indebtedness.....		5, 333, 766, 989 22
National Bank Notes.....	3, 241, 803 00	592, 905, 350 26
As per last report.....	6, 038, 229 00	9, 280, 032 00
		5, 935, 952, 371 48

Total of all destroyed during the year.....	567, 557, 387 80
Total as per last report.....	5, 368, 394, 983 68
	5, 935, 952, 371 48

II.—DISCOUNTS ON MUTILATED CURRENCY.

1. *Discounts for missing parts of mutilated currency destroyed during the fiscal year arising from half notes.*

On Legal-Tender Notes.....	\$200 00
On Legal-Tender Notes, series of 1869.....	245 00
On Fractional Currency, first issue.....	13 30
On Fractional Currency, second issue.....	15 02
On Fractional Currency, third issue.....	523 09
On Fractional Currency, fourth issue, first series.....	344 21
On Fractional Currency, fourth issue, second series.....	80 25
	1, 420 87
On moneys redeemed but not destroyed.....	349 74
Total discount since July 1, 1872.....	1, 770 61

2. *Discount Account.*

Discounts for fiscal year arising from half notes.....	1, 420 87
Discounts on moneys on hand July 1, 1873.....	349 74
Discounts on moneys on hand July 1, 1872.....	127 57
Total discounts for fiscal year.....	1, 643 04
Amount on hand July 1, 1872, as above.....	127 57
Total discount since July 1, 1872.....	1, 770 61

This discount being altogether on half notes is apparent and not real, as the corresponding halves may have been or may hereafter be redeemed.

NOTE.—Discounts to July 1, 1872, amounting to \$227,732.33 have been covered into the Treasury since last report.

III.—DESTRUCTION OF PAPER MONEY.

1. *Number of notes destroyed.*

There have been destroyed since the commencement of the rebellion, paper representing money, as follows:

Old Demand Notes:

Five Dollars.....	4,353,807½
Ten Dollars.....	2,000,111½
Twenty Dollars.....	908,994
Total number of notes destroyed.....	7,262,913

Legal-Tender Notes:

One Dollar.....	26,449,380
Two Dollars.....	15,862,671
Five Dollars.....	16,899,362
Ten Dollars.....	9,201,981
Twenty Dollars.....	3,932,227
Fifty Dollars.....	547,008
One Hundred Dollars.....	358,834
Five Hundred Dollars.....	112,567
One Thousand Dollars.....	152,711

Total number of notes destroyed.....	73,516,741
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Legal-Tender Notes, series of 1869:

One Dollar.....	9,302,780
Two Dollars.....	5,491,513
Five Dollars.....	208,661
Ten Dollars.....	261,818
Twenty Dollars.....	39,091
Fifty Dollars.....	12,859
One Hundred Dollars.....	4,858
Five Hundred Dollars.....	10,127
One Thousand Dollars.....	5,454

Total number of notes destroyed.....	15,337,161
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One-Year Notes of 1863:

Ten Dollars.....	618,296½
Twenty Dollars.....	819,877
Fifty Dollars.....	164,510
One Hundred Dollars.....	136,252

Total number of notes destroyed.....	1,738,935½
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Two-Year Notes of 1863:

Fifty Dollars.....	135,676
One Hundred Dollars.....	96,680

Total number of notes destroyed.....	232,356
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Two-Year Coupon Notes of 1863:

Fifty Dollars.....	118,017
One Hundred Dollars.....	144,739
Five Hundred Dollars.....	80,597
One Thousand Dollars.....	89,285

Total number of notes destroyed.....	432,638
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Compound-Interest Notes:

Ten Dollars.....	2,320,099
Twenty Dollars.....	1,500,073½
Fifty Dollars.....	1,213,192
One Hundred Dollars.....	450,041
Five Hundred Dollars.....	135,639
One Thousand Dollars.....	39,410

Total number of notes destroyed.....	5,658,454½
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Fractional Currency, first issue:	
Five Cents.....	24, 091, 763
Ten Cents.....	23, 477, 277½
Twenty-five Cents.....	16, 663, 265
Fifty Cents.....	15, 241, 074
Total number of notes destroyed.....	84, 473, 379½
Fractional Currency, second issue:-	
Five Cents.....	41, 727, 747
Ten Cents.....	52, 425, 723
Twenty-five Cents.....	27, 545, 707
Fifty Cents.....	11, 537, 412
Total number of notes destroyed.....	133, 236, 589
Fractional Currency, third issue:	
Three Cents.....	16, 948, 551
Five Cents.....	10, 421, 954
Ten Cents.....	158, 142, 539
Fifteen Cents.....	21
Twenty-five Cents.....	120, 383, 890
Fifty Cents.....	71, 388, 536
Total number of notes destroyed.....	377, 285, 491
Fractional Currency, fourth issue, first series:	
Ten Cents.....	226, 375, 336
Fifteen Cents.....	21, 629, 163
Twenty-five Cents.....	141, 070, 891
Fifty Cents.....	18, 249, 866
Total number of notes destroyed.....	407, 325, 256
Fractional Currency, fourth issue, second series:	
Fifty Cents.....	57, 477, 394
Coin Certificates, old series:	
Twenty Dollars.....	45, 820
One Hundred Dollars.....	116, 195
Five Hundred Dollars.....	17, 988
One Thousand Dollars.....	59, 979
Five Thousand Dollars.....	64, 588
Ten Thousand Dollars.....	2, 500
Total number of notes destroyed.....	307, 070
Coin Certificates, series of 1870:	
Five Hundred Dollars.....	12, 424
One Thousand Dollars.....	21, 238
Five Thousand Dollars.....	8, 131
Ten Thousand Dollars.....	7, 600
Total number of notes destroyed.....	49, 393
Coin Certificates, series of 1871:	
One Hundred Dollars.....	9, 550
• Notes of National Banks, failed and in liquidation:	
One Dollar.....	142, 027
Two Dollars.....	53, 095
Five Dollars.....	870, 233
Ten Dollars.....	237, 129
Twenty Dollars.....	69, 588
Fifty Dollars.....	7, 624
One Hundred Dollars.....	5, 364
Total number of notes destroyed.....	1, 385, 060

2.—Number of notes of each kind destroyed during the fiscal year.

Old Demand Notes	745
Legal-Tender Notes, new issue	5, 357, 042
Legal-Tender Notes, series of 1869	8, 803, 457
One-Year Notes of 1863	947½
Two-Year Notes of 1863	123
Two-Year Coupon Notes of 1863	11
Compound Interest Notes	4, 589
Fractional Currency, first issue	2, 551
Fractional Currency, second issue	3, 353
Fractional Currency, third issue	2, 107, 262
Fractional Currency, fourth issue, first series	134, 499, 752
Fractional Currency, fourth issue, second series	24, 817, 212
Coin Certificates, old series	2, 781
Coin Certificates, series of 1870	15, 142
Coin Certificates, series of 1871	6, 805
Total	175, 621, 772½
National Bank Notes	467, 314
Total of all for the year	176, 089, 086½
Number as per last report	989, 639, 292½
Total number to July 1, 1873	1, 165, 728, 379

IV.—DESTRUCTION ACCOUNT.

Statement of face value of moneys destroyed since 1861.

Old Demand Notes	\$59, 950, 032 50
Legal-Tender Notes, new issue	585, 699, 182 00
Legal-Tender Notes, series of 1869	37, 240, 361 00
One-Year Notes of 1863	44, 431, 295 00
Two-Year Notes of 1863	16, 451, 800 00
Two-year Coupon Notes of 1863	149, 968, 750 00
Compound Interest Notes	266, 095, 660 00
Fractional Currency, first issue	15, 838, 669 15
Fractional Currency, second issue	19, 984, 092 40
Fractional Currency, third issue	82, 634, 051 53
Fractional Currency, fourth issue, first series	70, 306, 563 80
Fractional Currency, fourth issue, second series	28, 738, 697 00
Coin Certificates, old issue	429, 448, 900 00
Coin Certificates, series of 1870	144, 105, 000 00
Coin Certificates, series of 1871	955, 000 00
Total amount destroyed as money	1, 951, 848, 054 38
Total amount destroyed statistically	3, 381, 918, 934 84
National Bank Notes	9, 280, 032 00
Certificates of indebtedness	592, 905, 350 26
Total amount destroyed to July 1, 1873	5, 935, 952, 371 48

V.—REDEMPTION ACCOUNT.

Statement of redemption of moneys since 1861.

Moneys destroyed before July 1, 1872	\$1, 808, 314, 475 69
Moneys destroyed within the year	143, 532, 157 82
Discounts on same, arising from half notes	1, 420 87
Total	1, 951, 848, 054 38
National Bank notes before July 1, 1872	\$6, 038, 229 00
National Bank notes during the year	3, 241, 803 00
Total	9, 280, 032 00
Statistical matter destroyed before July, 1872	2, 961, 136, 928 73
Statistical matter destroyed during the year	420, 782, 006 11
Total	3, 381, 918, 934 84
Certificates of indebtedness	592, 905, 350 26
Total amount destroyed to July 1, 1873	5, 935, 952, 371 48
Balance on hand July 1, 1873	814, 757 36
Total amount redeemed to July 1, 1873	5, 936, 767, 128 84

REPORT ON THE FINANCES.

VI.—REDEMPTIONS AND DISCOUNTS.

*Amounts paid, discounts, and amounts retired to July 1, 1873.**Old Demand Notes.*

Denominations.	Amount paid.	Amount dis- counted.	Total amount retired.
Five Dollars	\$21,769,037 50	.....	\$21,769,037 50
Ten Dollars	20,001,115 00	.....	20,001,115 00
Twenty Dollars	18,179,880 00	.....	18,179,880 00
Total	59,950,032 50	.....	59,950,032 50

Legal-Tender Notes, new issue.

Denominations.	Amount paid.	*Am't discount'd during fiscal year.	Total amount retired.
One Dollar	\$26,449,336 50	\$43 50	\$26,449,380 00
Two Dollars	31,725,313 00	29 00	31,725,342 00
Five Dollars	84,496,762 50	47 50	84,496,810 00
Ten Dollars	92,019,770 00	40 00	92,019,810 00
Twenty Dollars	78,644,500 00	40 00	78,644,540 00
Fifty Dollars	27,350,400 00	.....	27,350,400 00
One Hundred Dollars	35,883,400 00	.....	35,883,400 00
Five Hundred Dollars	56,283,500 00	.....	56,283,500 00
One Thousand Dollars	152,711,000 00	.....	152,711,000 00
Denomination unknown	135,000 00	.....	135,000 00
Total	585,698,982 00	200 00	585,699,182 00

Legal-Tender Notes, series of 1869.

Denominations.	Amount paid.	*Am't discount'd during fiscal year.	Total amount retired.
One Dollar	\$9,302,702 00	\$78 00	\$9,302,780 00
Two Dollars	10,982,959 00	67 00	10,983,026 00
Five Dollars	1,043,270 00	35 00	1,043,305 00
Ten Dollars	2,618,160 00	20 00	2,618,180 00
Twenty Dollars	781,800 00	20 00	781,820 00
Fifty Dollars	642,925 00	25 00	642,950 00
One Hundred Dollars	485,800 00	.....	485,800 00
Five Hundred Dollars	5,063,500 00	.....	5,063,500 00
One Thousand Dollars	5,454,000 00	.....	5,454,000 00
Denomination unknown	865,000 00	.....	865,000 00
Total	37,240,116 00	245 00	37,240,361 00

* This is only apparent, as the amount is made up of half-notes.

One-Year Notes of 1863.

Denominations.	Amount paid.	Am't discount'd during fiscal year.	Total amount retired.
Ten Dollars	\$6,182,965 00	.....	\$6,182,965 00
Twenty Dollars	16,397,540 00	.....	16,397,540 00
Fifty Dollars	8,225,500 00	.....	8,225,500 00
One Hundred Dollars	13,625,200 00	.....	13,625,200 00
Unknown	90 00	.....	90 00
Total	44,431,295 00	.....	44,431,295 00

Two-Year Notes of 1863.

Denominations.	Amount paid.	Am't discount'd during fiscal year.	Total amount retired.
Fifty Dollars	\$6,783,800 00	.....	\$6,783,800 00
One Hundred Dollars	9,668,000 00	.....	9,668,000 00
Total	16,451,800 00	.....	16,451,800 00

Two-Year Coupon Notes of 1863.

Denominations.	Amount paid.	Am't discounted during fiscal year.	Total amount retired.
Fifty Dollars	\$5,900,850	.....	\$5,900,850
One Hundred Dollars	14,473,900	.....	14,473,900
Five Hundred Dollars	40,298,500	.....	40,298,500
One Thousand Dollars	89,285,000	.....	89,285,000
Unknown	10,500	.....	10,500
Total	149,968,750	.....	149,968,750

Compound-Interest Notes.

Denominations.	Amount paid.	Am't discounted during fiscal year.	Total amount retired.
Ten Dollars	\$23,200,990	.....	\$23,200,990
Twenty Dollars	30,001,470	.....	30,001,470
Fifty Dollars	60,659,600	.....	60,659,600
One Hundred Dollars	45,004,100	.....	45,004,100
Five Hundred Dollars	67,819,500	.....	67,819,500
One Thousand Dollars	39,410,000	.....	39,410,000
Total	266,095,660	.....	266,095,660

REPORT ON THE FINANCES.

Fractional Currency, first issue.

Denominations.	Amount paid.	*Am't discount'd during fiscal year.	Total amount retired.
Five Cents.....	\$1,204,587 54	\$0 61	\$1,204,588 15
Ten Cents.....	2,847,724 70	3 05	2,847,727 75
Twenty-five Cents.....	4,165,812 86	3 39	4,165,816 25
Fifty Cents.....	7,620,530 75	6 25	7,620,537 00
Total.....	15,838,655 85	13 30	15,838,669 15

Fractional Currency, second issue.

Denominations.	Amount paid.	*Am't discount'd during fiscal year.	Total amount retired.
Five Cents.....	\$2,086,382 85	\$4 50	\$2,086,387 35
Ten Cents.....	5,242,567 75	4 55	5,242,572 30
Twenty-five Cents.....	6,886,423 78	2 97	6,886,426 75
Fifty Cents.....	5,768,703 00	3 00	5,768,706 00
Total.....	19,984,077 38	15 02	19,984,092 40

Fractional Currency, third issue.

Denominations.	Amount paid.	*Am't discount'd during fiscal year.	Total amount retired.
Three Cents.....	\$508,456 14	\$0 39	\$508,456 53
Five Cents.....	521,095 09	2 61	521,097 70
Ten Cents.....	15,814,040 00	213 90	15,814,253 90
Fifteen Cents.....	3 08	07	3 15
Twenty-five Cents.....	30,095,831 38	141 12	30,095,972 50
Fifty Cents.....	35,694,102 75	165 00	35,694,267 75
Total.....	82,633,528 44	523 09	82,634,051 58

Fractional Currency, fourth issue, first series.

Denominations.	Amount paid.	*Am't discounted during fiscal year.	Total amount retired.
Ten Cents.....	\$22,637,358 05	\$175 55	\$22,637,533 60
Fifteen Cents.....	3,244,348 18	26 27	3,244,374 45
Twenty-Five Cents.....	35,267,612 11	110 64	35,267,722 75
Fifty Cents.....	9,124,901 25	31 75	9,124,933 00
Unknown.....	32,000 00	.....	32,000 00
Total.....	70,306,219 59	344 21	70,306,563 80

* This is only apparent, as the amount is made-up of half-notes.

Fractional Currency, fourth issue, second series.

Denomination.	Amount paid.	*Am't discounted during fiscal year.	Total amount retired.
Fifty Cents.....	\$28,738,616 75	\$80 25	\$28,738,697 00

VII.—DESTRUCTION OF NOTES OF NATIONAL BANKS, BROKEN AND IN LIQUIDATION.

1.—Notes destroyed, by denominations.

Denominations.	Amount paid.	*Am't discounted.	Total amount retired.
One Dollar	\$141,973 35	\$53 65	\$142,027 00
Two Dollars	106,169 60	20 40	106,190 00
Five Dollars	4,350,910 00	255 00	4,351,165 00
Ten Dollars	2,371,247 00	43 00	2,371,290 00
Twenty Dollars	1,391,749 00	11 00	1,391,760 00
Fifty Dollars	381,190 00	10 00	381,200 00
One Hundred Dollars	536,395 00	5 00	536,400 00
Total	9,279,633 95	398 05	9,280,032 00

2.—Destruction Account.

Total amount destroyed during the year	\$3,241,778 00
As shown by last report	6,037,855 95
Total from the beginning	9,279,633 95
Discounts during the fiscal year	\$25 00
As shown by last report	373 05
	398 05
Total destruction to July 1, 1873	9,280,032 00

F.—STATISTICAL DESTRUCTIONS.

I.—DESTRUCTION OF STATISTICAL MATTER.

Coupon Bonds, Loan of 1858:	
One Thousand Dollars	\$1,338 000
Coupon Bonds, Loan of 1860:	
One Thousand Dollars	1,015,000
Coupon Bonds, Loan of February, 1861:	
One Thousand Dollars	1,097,000
Coupon Bonds, Loan of July and August, 1861:	
Fifty Dollars	\$29,650
One Hundred Dollars	222,600
Five Hundred Dollars	1,152,500
One Thousand Dollars	4,622,000
	6,026,750
Coupon Bonds, 5-20's of 1865:	
One Thousand Dollars	1,000

* This is only apparent, as the amount is made up of half-notes.

Coupon Bonds, Consols of 1865:		
Fifty Dollars.....	\$729,050	
One Hundred Dollars.....	2,696,800	
Five Hundred Dollars.....	10,658,000	
One Thousand Dollars.....	48,706,000	60,787,850
Coupon Bonds, Consols of 1867:		
Fifty Dollars.....	1,170,500	
One Hundred Dollars.....	4,149,100	
Five Hundred Dollars.....	7,993,000	
One Thousand Dollars.....	27,623,000	40,935,600
Coupon Bonds, Consols of 1868:		
Fifty Dollars.....	166,250	
One Hundred Dollars.....	741,200	
Five Hundred Dollars.....	839,500	
One Thousand Dollars.....	3,465,000	5,211,950
Coupon Bonds, Funded Loan, 1881:		
Fifty Dollars.....	50,050	
One Hundred Dollars.....	69,400	
Five Hundred Dollars.....	826,000	
One Thousand Dollars.....	25,176,000	
Five Thousand Dollars.....	12,255,000	
Ten Thousand Dollars.....	680,000	39,116,450
Coupon Bonds, Oregon War Debt:		
Five Hundred Dollars.....		165,000
Registered Bonds, Loan of February, 1861:		
Ten Thousand Dollars.....		10,000
Registered Bonds, Loan of July and August, 1861:		
Fifty Dollars.....	800	
One Hundred Dollars.....	4,400	
One Thousand Dollars.....	111,000	
Five Thousand Dollars.....	190,000	
Ten Thousand Dollars.....	410,000	716,200
Registered Bonds, Loan of 1863 (1881s):		
One Hundred Dollars.....	3,800	
Five Hundred Dollars.....	53,000	
One Thousand Dollars.....	72,000	128,800
Registered Bonds, 5-20's of March, 1864:		
One Hundred Dollars.....	29,100	
Five Hundred Dollars.....	146,000	
One Thousand Dollars.....	294,000	469,100
Registered Bonds, 10-40's of 1864:		
Fifty Dollars.....	1,200	
Five Hundred Dollars.....	29,500	
One Thousand Dollars.....	41,000	71,700
Registered Bonds, 5-20's of June, 1864:		
One Hundred Dollars.....	4,100	
Five Thousand Dollars.....	50,000	
Ten Thousand Dollars.....	770,000	824,100
Registered Bonds, Consols of 1865:		
Fifty Dollars.....	28,250	
One Hundred Dollars.....	19,600	
Five Hundred Dollars.....	537,000	
One Thousand Dollars.....	5,244,000	
Five Thousand Dollars.....	15,615,000	
Ten Thousand Dollars.....	1,830,000	23 273 850

Registered Bonds, Consols of 1867 :

Fifty Dollars	\$1, 100	
One Hundred Dollars	8, 900	
Five Hundred Dollars	100, 000	
One Thousand Dollars	850, 000	
		\$960, 000

Registered Bonds, Pacific Railroad :

One Thousand Dollars	2, 747, 000 00	
Five Thousand Dollars	4, 080, 000 00	
		6, 827, 000 00

Registered Bonds, Funded Loan, 1881 :

Twenty Thousand Dollars	21, 500, 000 00	
Fifty Thousand Dollars	8, 850, 000 00	
		30, 350, 000 00

Coin certificates, old issue :

Twenty Dollars	160 00	
One Hundred Dollars	800 00	
Five Hundred Dollars	4, 000 00	
One Thousand Dollars	8, 000 00	
Five Thousand Dollars	40, 000 00	
		52, 960 00

3 Per Cent. Certificates :

Five Thousand Dollars	49, 985, 000 00	
Ten Thousand Dollars	22, 880, 000 00	
		72, 865, 000 00

Coupons, Loan of 1858 :

Twenty-five Dollars		254, 750 00
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Coupons, Loan of 1860 :

Twenty-five Dollars		23, 375 00
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Coupons, Loan of February 1861 :

Thirty Dollars		723, 840 00
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Coupons, Loan of July and August, 1861 :

One Dollar and Fifty Cents	17, 526 00	
Three Dollars	131, 979 00	
Fifteen Dollars	688, 560 00	
Thirty Dollars	2, 780, 640 00	
		3, 618, 705 00

Coupons, 5-20's of 1865 :

Thirty Dollars		930 00,
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Coupons, Consols of 1865 :

One Dollar and Fifty Cents	511, 909 50	
Three Dollars	1, 936, 593 00	
Fifteen Dollars	10, 306, 740 00	
Thirty Dollars	34, 382, 670 00	
		47, 137, 912 50

Coupons, Consols of 1867 :

One Dollar and Fifty Cents	1, 107, 244 50	
Three Dollars	3, 919, 908 00	
Fifteen Dollars	7, 694, 955 00	
Thirty Dollars	26, 581, 800 00	
		39, 303, 907 50

Coupons, Consols of 1868 :

One Dollar and Fifty Cents	169, 819 50	
Three Dollars	758, 316 00	
Fifteen Dollars	852, 420 00	
Thirty Dollars	3, 505, 770 00	
		5, 286, 325 50

Coupons, Funded Loan of 1881 :

Sixty-two and one-half Cents	22, 364 38	
One Dollar and Twenty-five Cents	32, 242 50	
Six Dollars and Twenty-five Cents	475, 787 50	
Twelve Dollars and Fifty Cents	11, 721, 037 50	
		12, 251, 431 88

Legal-Tender Notes, series 1869 :

One Dollar	\$162,872 00	
Two Dollars	96,656 00	
Five Dollars	400,640 00	
Ten Dollars	97,520 00	
Twenty Dollars	844,480 00	
		\$1,604,168 00

Fractional Currency, fourth issue, first series :

Ten cents	308,955 20	
Fifteen cents	26,085 60	
Twenty-five cents	554,848 00	
Fifty cents	11,200 00	
		901,088 80

Fractional Currency, fourth issue, second series :

Fifty cents		872,912 00
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Internal Revenue stamps :

Unfinished	14,190,759 72	
Redemptions	2,368,590 21	
		16,559,349 93

Total for the fiscal year	420,782,006 11	
Amount as per last report	2,961,136,928 73	

Total to July 1, 1873	3,381,918,934 84	
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II.—NUMBER OF NOTES DESTROYED DURING THE YEAR ON STATISTICAL ACCOUNT.

Loan of 1858	1,338	
Loan of 1860	1,015	
Loan of February, 1861	1,098	
Loan of July and August, 1861	9,996	
5-20's of 1865	1	
Consols of 1865	119,936	
Consols of 1867	109,696	
Consols of 1868	15,881	
Pacific Railway Bonds	3,563	
Funded Loan 1881	32,414	
Oregon War Debt Bonds	330	
Loan of 1863, (1881s)	216	
5-20's of March, 1864	877	
10-40's of 1864	124	
5-20's of June, 1864	128	
Coin Certificates, old issue	40	
3 per cent. Certificates	12,285	
Legal-Tender Notes, series 1869	343,404	
Fractional Currency, fourth issue, first series	5,505,248	
Fractional Currency, fourth issue, second series	1,745,824	
Total number for fiscal year	7,903,414	
Number as per last report	43,410,878	
Total number of notes to July 1, 1873	51,314,292	

G.—COIN CERTIFICATES.

I.—RECEIPTS AND REDEMPTIONS OF ALL ISSUES.

Coin Certificates of all issues received from Printing Bureau, exclusive of amount destroyed statistically :

Twenty Dollar Certificates	\$960,160	
One Hundred Dollar Certificates	16,645,700	
Five Hundred Dollar Certificates	29,004,000	
One Thousand Dollar Certificates	110,008,000	
Five Thousand Dollar Certificates	523,040,000	
Ten Thousand Dollar Certificates	225,000,000	
Total	904,657,860	

Cash destruction of all issues:

Twenty Dollar Certificates.....	\$916, 400
One Hundred Dollar Certificates.....	12, 572, 300
Five Hundred Dollar Certificates.....	15, 206, 000
One Thousand Dollar Certificates.....	81, 217, 000
Five Thousand Dollar Certificates.....	363, 595, 000
Ten Thousand Dollar Certificates.....	101, 000, 000
Series and denominations unknown.....	2, 200
Total cash destructions.....	574, 508, 900
Redeemed but not destroyed.....	4, 378, 000
	578, 886, 900
Amount on hand unissued.....	286, 310, 960
Amount outstanding.....	39, 460, 000
Total.....	904, 657, 860

II.—COIN CERTIFICATES, OLD ISSUE.

Denominations.	Received from Printing Bureau.	Issued.	Destroyed, un- issued.
20s.....	\$960, 160 00	\$960, 000 00	\$160 00
100s.....	11, 645, 700 00	11, 644, 900 00	800 00
500s.....	9, 004, 000 00	9, 000, 000 00	4, 000 00
1, 000s.....	60, 008, 000 00	60, 000, 000 00	8, 000 00
5, 000s.....	323, 040, 000 00	323, 000, 000 00	40, 000 00
10, 000s.....	25, 000, 000 00	25, 000, 000 00	.....
Total.....	429, 657, 860 00	429, 604, 900 00	52, 960 00

Denominations.	Issued.	Redeemed.	Outstanding.
20s.....	960, 000 00	916, 400 00	43, 600 00
100s.....	11, 644, 900 00	11, 619, 500 00	25, 400 00
500s.....	9, 000, 000 00	8, 994, 000 00	6, 000 00
1, 000s.....	60, 000, 000 00	59, 979, 000 00	21, 000 00
5, 000s.....	323, 000, 000 00	322, 940, 000 00	60, 000 00
10, 000s.....	25, 000, 000 00	25, 000, 000 00	.....
Total.....	429, 604, 900 00	429, 448, 900 00	156, 000 00
Deduct redeemed but not destroyed.....			29, 000 00
Total amount actually outstanding.....			127, 000 00

III.—COIN CERTIFICATES, SERIES OF 1870 AND 1871.

Denominations.	Received from Printing Bureau.	Issued.	On hand, unis- sued.
100s.....	\$5, 000, 000 00	\$2, 143, 500 00	\$2, 856, 500 00
500s.....	20, 000, 000 00	9, 234, 500 00	10, 765, 500 00
1, 000s.....	50, 000, 000 00	26, 859, 000 00	23, 141, 000 00
5, 000s.....	200, 000, 000 00	48, 055, 000 00	151, 945, 000 00
10, 000s.....	200, 000, 000 00	102, 450, 000 00	97, 550, 000 00
Total.....	475, 000, 000 00	188, 742, 000 00	286, 258, 000 00

Denominations.	Issued.	Redeemed.	Outstanding.
100s.....	\$2,143,500 00	\$952,800 00	\$1,190,700 00
500s.....	9,234,500 00	6,212,000 00	3,022,500 00
1,000s.....	26,859,000 00	21,238,000 00	5,621,000 00
5,000s.....	48,055,000 00	40,655,000 00	7,400,000 00
10,000s.....	102,450,000 00	76,000,000 00	26,450,000 00
Total.....	188,742,000 00	145,057,800 00	43,684,200 00
Deduct for unknown series destroyed, and amount on hand but not destroyed.....			4,351,200 00
Amount series of 1870 and 1871 actually outstanding.....			39,333,000 00
Amount old series actually outstanding.....			127,000 00
Total old series and series of 1870 and 1871 outstanding, as per Public Debt statement June 30, 1873.....			39,460,000 00

IV.—COIN CERTIFICATES, SERIES OF 1870 AND 1871, NOT NUMBERED, ON HAND IN TREASURER'S OFFICE.

500s.....	\$161,000
1,000s.....	2,949,000
5,000s.....	985,000
10,000s.....	4,630,000
Total.....	8,725,000

V.—MOVEMENT OF COIN CERTIFICATES.

Washington Certificates:			
Received from Printing Bureau.....	\$3,199,200		
Received from Printing Bureau, (samples).....	800		
Destroyed statistically.....		3,154,300	
Redeemed and destroyed.....		44,900	
On hand as samples.....		800	
	3,200,000	3,200,000	
New York Certificates:			
Sent to New York previous to June 30, 1872.....	\$582,110,000		
Sent to New York during the fiscal year.....	46,650,000		
Total sent to New York.....	628,760,000		
On hand at New York unissued, June 30, 1873.....	10,458,000		
Total issued at New York.....	618,302,000		
Redeemed by Assistant Treasurer, New York.....	578,842,000		
Total outstanding at New York and as per Public Debt statement, July 1, 1873.....		39,460,000	

VI.—ISSUES AND REDEMPTIONS BY FISCAL YEARS.

Issued:		
From November 13, 1865, to June 30, 1866.....	\$98,493,660	
From July 1, 1866, to June 30, 1867.....	109,121,620	
From July 1, 1867, to June 30, 1868.....	77,960,400	
From July 1, 1868, to June 30, 1869.....	80,663,160	
From July 1, 1869, to June 30, 1870.....	76,731,060	
From July 1, 1870, to June 30, 1871.....	56,577,000	
From July 1, 1871, to June 30, 1872.....	63,229,500	
From July 1, 1872, to June 30, 1873.....	55,570,500	
		618,346,900

Redeemed:

From November 13, 1865, to June 30, 1866	\$87, 545, 800	
From July 1, 1866, to June 30, 1867	101, 295, 900	
From July 1, 1867, to June 30, 1868	79, 055, 340	
From July 1, 1868, to June 30, 1869	65, 255, 620	
From July 1, 1869, to June 30, 1870	75, 270, 120	
From July 1, 1870, to June 30, 1871	71, 237, 820	
From July 1, 1871, to June 30, 1872	51, 029, 500	
From July 1, 1872, to June 30, 1873	48, 196, 800	
		\$578, 886, 900
Total outstanding as above		39, 460, 000

VII.—ON HAND AT NEW YORK.

On hand at New York unissued, July 1, 1872	\$19, 378, 500	
Sent to New York during the fiscal year	46, 650, 000	
Total	66, 028, 500	
Deduct amount issued during fiscal year	55, 570, 500	
On hand New York unissued, July 1, 1873	10, 458, 000	
On hand New York redeemed, June 30, 1873	426, 000	
Total on hand New York July 1, 1873, as per statement of Assistant Treasurer		10, 884, 000

NOTE.—To August 1, 1869, Coin Certificates were redeemed at the offices of the various Assistant Treasurers and Depositaries; since that date they have been redeemed only by the Treasurer of the United States and the Assistant Treasurer at New York, but are still receivable at all the offices and by collectors of customs as coin.

VIII.—COIN CERTIFICATES, ALL ISSUES, OUTSTANDING, BY DENOMINATIONS.

20s	\$43, 600	
100s	1, 216, 100	
500s	3, 028, 500	
1,000s	5, 642, 000	
5,000s	7, 460, 000	
10,000s	26, 450, 000	
Total	43, 840, 200	
Deduct "unknown," destroyed, and amount redeemed but not destroyed	4, 380, 200	
Actually outstanding as per public-debt statement		39, 460, 000

IX.—RÉSUMÉ.

Amount received from Printing Bureau exclusive of amount destroyed statistically	\$904, 657, 860	
On hand	286, 258, 000	
Amount issued		618, 399, 860
Amount redeemed and destroyed	\$574, 561, 860	
Amount redeemed but not destroyed	4, 378, 000	
Total amount redeemed to close of fiscal year		578, 939, 860
Total amount outstanding at close of fiscal year		39, 460, 000

H.—THREE PER CENT. CERTIFICATES.

I.—RECEIPTS AND REDEMPTIONS.

Received from Printing Bureau	\$160, 000, 000	
Redeemed	\$85, 125, 000	
Destroyed statistically	74, 845, 000	
Total redeemed and destroyed statistically		159, 970, 000
Outstanding as per public debt statement		30, 000

I.—TEMPORARY LOAN CERTIFICATES.

Outstanding 4 per cents:	
Payable at the Cincinnati office.....	\$75,000
Outstanding 5 per cents:	
Payable at the New York office.....	\$500
Payable at the Washington office.....	405
Total of 5 per cents.....	905
Outstanding six per cents:	
Payable at the Cincinnati office.....	1,400
Payable at the Philadelphia office.....	1,000
Payable at the Washington office.....	255
Total of 6 per cents.....	2,655
Total of all kinds outstanding.....	78,560
These certificates ceased bearing interest August 26, 1866.	

K.—CERTIFICATES OF DEPOSIT, ACT JUNE 8, 1872.

I.—RECEIPTS AND REDEMPTIONS.

Received from Printing Bureau:	
5,000s.....	\$55,500,000
10,000s.....	201,000,000
Total.....	\$256,500,000
In vault unissued.....	193,000,000
In offices unissued.....	6,260,000
	199,260,000
	57,240,000
Redeemed during fiscal year.....	25,430,000
Amount actually outstanding.....	31,810,000

NOTE.—The outstanding in the Public Debt statement for June, 1873, is \$80,000 less than the amount shown in the above statement, owing to the fact that returns from all the offices were not received when the Public Debt statement for June, 1873, was made.

II.—MOVEMENT OF CERTIFICATES OF DEPOSIT.

Offices.	Received from Treasurer.	Issued.	On hand unissued.
New York.....	\$39,000,000	\$37,955,000	\$1,045,000
Boston.....	4,500,000	3,775,000	725,000
Philadelphia.....	11,500,000	10,425,000	1,075,000
Baltimore.....	5,500,000	3,765,000	1,735,000
Cincinnati.....	1,500,000	960,000	540,000
Washington.....	1,500,000	360,000	1,140,000
Total.....	63,500,000	57,240,000	6,260,000

Offices.	Redeemed.	Redeemed and on hand.	Outstanding.	Outstanding, including redeemed and on hand
New York.....	\$17,685,000	.....	\$20,270,000	\$20,270,000
Boston.....	200,000	\$5,000	3,575,000	3,580,000
Philadelphia.....	4,935,000	180,000	5,490,000	5,670,000
Baltimore.....	2,285,000	15,000	1,480,000	1,495,000
Cincinnati.....	225,000	.....	735,000	735,000
Washington.....	300,000	.....	60,000	60,000
Total.....	25,630,000	200,000	31,610,000	31,810,000

L.—CERTIFICATES OF INDEBTEDNESS.

I.—ISSUED, REDEEMED, AND OUTSTANDING.

Old series issued :

Numbers 1 to 153,662, of \$1,000	\$153,662,000 00
Numbers 1 to 14,500, of \$5,000	72,500,000 00
Numbers 15,001 to 31,010, of \$5,000	80,050,000 00
Numbers 31,111 to 69,268, of \$5,000	190,790,000 00
Numbers 1 to 13, of various amounts	1,591,241 65

Total of first series issued 498,593,241 65

New series issued :

Numbers 1 to 15,145, of \$1,000	\$15,145,000 00
Numbers 1 to 9,603, of \$5,000	48,015,000 00

Total of second series issued 63,160,000 00

Total amount issued 561,753,241 65

*Redeemed to July 1, 1873	561,748,241 65
Outstanding, as per debt statement	5,000 00

561,753,241 65

Five certificates of the denomination of \$1,000 are outstanding, two of which are caveated.

II.—PRINCIPAL AND INTEREST PAID.

Total amount of interest paid to July 1, 1873	\$31,157,108 61
Principal paid as above stated	561,748,241 65

Total principal and interest paid to July 1, 1873 592,905,350 26

M.—TREASURY NOTES OF 1861.

Denominations.	Issued.	Redeemed.	Outstanding.
50s	\$2,303,800	\$2,302,050	\$1,750
100s	4,495,800	4,494,400	1,400
500s	6,832,500	6,832,500	.....
1,000s	8,836,000	8,836,000	.....
Total	22,468,100	22,464,950	3,150

N.—SEVEN-THIRTIES OF 1861, AND OF 1864 AND 1865.

I.—CONVERSIONS AND REDEMPTIONS.

1.—*Conversions and redemptions during fiscal year by series and denominations, and in gross amounts during former years.*

Seven-Thirties of 1861 :

3 Fifties	\$150
5 One Hundreds	500

Redeemed during fiscal year	650
Redeemed previous to July 1, 1872	140,074,750

Total amount redeemed	140,075,400
Outstanding July 1, 1873	19,350

Total original issue 140,094,750

*No redemptions during the year.

First series, August 15, 1864:

76 Fifties	\$3, 800
57 One Hundreds	5, 700
11 Five Hundreds	5, 500
4 One Thousands	4, 000
Redeemed during fiscal year	19, 000
Redeemed previous to July 1, 1872	299, 891, 150
Total amount redeemed	299, 910, 150
Outstanding July 1, 1873	82, 350
Total original issue	299, 992, 500

Second series, June 15, 1865:

32 Fifties	1, 600
32 One Hundreds	3, 200
10 Five Hundreds	5, 000
2 One Thousands	2, 000
Redeemed during fiscal year	11, 800
Redeemed previous to July 1, 1872	330, 911, 200
Total amount redeemed	330, 923, 000
Outstanding July 1, 1873	77, 000
Total original issue	331, 000, 000

Third series, July 15, 1865:

157 Fifties	7, 850
144 One Hundreds	14, 400
6 Five Hundreds	3, 000
2 One Thousands	2, 000
Redeemed during fiscal year	27, 250
Redeemed previous to July 1, 1872	198, 858, 000
Total amount redeemed	198, 885, 250
Outstanding July 1, 1873	114, 750
Total original issue	199, 000, 000

2.—Recapitulation of all the issues converted and redeemed.

268 Fifties	13, 400
238 One Hundreds	23, 800
27 Five Hundreds	13, 500
8 One Thousands	8, 000
Redeemed during fiscal year	58, 700
Redeemed previous to July 1, 1872	969, 735, 100
Total amount redeemed	969, 793, 800
Outstanding July 1, 1873	293, 450
Total	970, 087, 250

II.—OUTSTANDING.

1.—Statement by series and denominations of Seven-Thirties of 1861, and of 1864 and 1865, outstanding June 30, 1873.

Seven-Thirties of 1861:

67 Fifties	3, 350
60 One Hundreds	6, 000
6 Five Hundreds	3, 000
7 One Thousands	7, 000
Total	19, 350

First series, August 15, 1864 :

523 Fifties.....	26, 150
372 One Hundreds.....	37, 200
28 Five Hundreds.....	14, 000
5 One Thousands.....	5, 000
Total.....	82, 350

Second series, June 15, 1865 :

125 Fifties.....	6, 250
232½ One Hundreds.....	23, 250
59 Five Hundreds.....	29, 500
18 One Thousands.....	18, 000
Total.....	77, 000

Third series, July 15, 1865 :

568 Fifties.....	28, 400
518½ One Hundreds.....	51, 850
31 Five Hundreds.....	15, 500
19 One Thousands.....	19, 000
Total.....	114, 750

2.—Recapitulation of the four series combined, outstanding.

1, 283 Fifties.....	64, 150
1, 183 One Hundreds.....	118, 300
124 Five Hundreds.....	62, 000
49 One Thousands.....	49, 000
Total.....	293, 450

O.—RETIREMENT OF FIVE-TWENTY BONDS.

I.—PURCHASES.

1.—Purchased during fiscal year.

Loan.	Coupon.	Registered.	Total.	Cost in Currency.
5-20s of 1862.....	\$7, 192, 250	\$3, 037, 050	\$10, 229, 300	\$11, 590, 665 99
5-20s of March, 1864.....		56, 300	56, 300	64, 628 66
5-20s of June, 1864.....	3, 018, 150	2, 638, 450	5, 656, 600	6, 409, 804 55
5-20s of 1865.....	336, 450	2, 174, 100	2, 510, 550	2, 839, 458 46
Consols of 1865.....	9, 077, 500	3, 970, 450	13, 047, 950	14, 744, 783 40
Consols of 1867.....	2, 030 700	3, 228, 650	5, 259, 350	5, 944, 024 42
Consols of 1868.....	613, 750	408, 000	921, 750	1, 051, 120 34
Total.....	22, 168, 800	15, 513, 000	37, 681, 800	42, 644, 485 82

2.—Purchased from May 11, 1869, (date of first purchase,) to July 1, 1873.

Loan.	Coupon.	Registered.	Total.	Cost in Currency.
5-20s of 1862.....	\$18, 855, 450	\$35, 782, 200	\$54, 637, 650	\$61, 262, 447 50
5-20s of March, 1864.....		1, 119, 800	1, 119, 800	1, 307, 208 39
5-20s of June, 1864.....	27, 231, 800	14, 207, 400	41, 439, 200	46, 564, 260 90
5-20s of 1865.....	17, 394, 300	17, 381, 800	34, 776, 100	38, 743, 187 51
Consols of 1865.....	89, 218, 100	26, 338, 800	115, 556, 900	129, 685, 595 33
Consols of 1867.....	44, 729, 850	14, 066, 100	58, 795, 950	66, 496, 503 09
Consols of 1868.....	3, 064, 750	927, 000	3, 991, 750	4, 621, 606 44
Total.....	200, 494, 250	109, 823, 100	310, 317, 350	348, 680, 809 16

REPORT ON THE FINANCES.

3.—*Sinking Fund.*

a.—5-20 Bonds included in statement 1, above, purchased during the year on account of the Sinking Fund.

Loan.	Principal.	Net cost in currency.	Cost estimated in gold.	Average gold cost of \$100 Bond.
5-20s of 1862.....	\$7, 137, 100	\$8, 062, 883 87	\$7, 089, 542 58	\$99 33
5-20s of March, 1864....	50, 000	57, 372 50	49, 780 91	99 56
5-20s of June, 1864.....	3, 741, 150	4, 221, 834 37	3, 715, 211 22	99 31
5-20s of 1865.....	1, 959, 850	2, 210, 485 93	1, 943, 488 93	99 17
Consols of 1865.....	10, 768, 250	12, 139, 437 17	10, 668, 617 09	99 07
Consols of 1867.....	4, 402, 100	4, 955, 710 89	4, 373, 781 76	99 36
Consols of 1868.....	619, 550	701, 533 44	617, 140 34	99 61
Total.....	28, 678, 000	32, 349, 258 17	28, 457, 562 83	99 23

b.—Condition of Sinking Fund, July 1, 1873.

Loan.	Principal.	Net cost in currency.	Cost estimated in gold.	Average gold cost of \$100 Bond.
5-20s of 1862.....	\$21, 510, 950	\$24, 175, 698 90	\$20, 728, 213 14	\$96 36
5-20s of March, 1864....	361, 600	413, 676 60	337, 706 61	93 39
5-20s of June, 1864.....	16, 335, 550	18, 263, 556 52	15, 656, 451 17	95 84
5-20s of 1865.....	15, 618, 900	17, 318, 002 06	15, 057, 670 68	96 41
Consols of 1865.....	44 772, 500	49, 960, 141 59	43, 161, 430 99	96 40
Consols of 1867.....	28, 064, 600	31, 604, 342 26	26, 296, 574 53	93 70
Consols of 1868.....	1, 411, 500	1, 611, 026 13	1, 316, 759 53	93 29
Total.....	128, 075, 600	143, 346, 444 06	122, 554, 806 65	95 69

II.—REDEMPTION OF FIVE-TWENTIES IN COIN.

1.—*Redemption of 5-20s of 1862 called in by notices of Secretary, dated September 1, December 7, December 20, 1871, and March 1, 1873.*

Under notice of—	Coupon.	Registered.	Total.
September 1, 1871, (first call).....	\$1, 941, 000	\$91, 450	\$2, 032, 450
December 7, 1871, (second call).....	863, 100	56, 950	920, 050
December 20, 1871, (third call).....	1, 340, 200	48, 100	1, 388, 300
March 1, 1873, (fourth call).....	13, 321, 150	3, 869, 100	17, 190, 250
Total.....	17, 465, 450	4, 065, 600	21, 531, 050

2.—*Redemption of 5-20s not called in.*

Loan.	Coupon.	Registered.	Total.
5-20s of 1862.....	\$544, 100	\$455, 600	\$999, 700
5-20s of March, 1864.....	.....	1, 500	1, 500
5-20s of June, 1864.....	219, 950	310, 500	530, 450
5-20s of 1865.....	29, 300	1, 451, 950	1, 481, 250
Consols of 1865.....	562, 700	1, 315, 700	1, 878, 400
Consols of 1867.....	3, 050	.....	3, 050
Consols of 1868.....	450	.....	450
Total.....	1, 359, 550	3, 535, 250	4, 894, 800

REPORT ON THE FINANCES.

P.—INTEREST.

I.—COIN COUPONS.

I.—*Coupon interest paid during the fiscal year, by loans and denominations.*

Number of coupons of each loan.	Denominations.	Amount.	Total.
Loan of 1858:			
27,979.....	Twenty-five Dollars.....		\$699,475 00
Loan of 1861, (1881s):			
9,365.....	Thirty Dollars.....		280,950 00
Oregon War-Debt:			
365.....	Three Dollars.....	\$1,095 00	
904.....	Six Dollars.....	5,424 00	
3,379.....	Fifteen Dollars.....	50,685 00	57,204 00
Loan of July and August, 1861, (1881s):			
5,978.....	One Dollar and Fifty Cents.....	8,967 00	
26,869.....	Three Dollars.....	80,607 00	
54,381.....	Fifteen Dollars.....	815,715 00	
98,156.....	Thirty Dollars.....	2,944,680 00	3,849,969 00
Five-Twenties of 1862:			
79,612.....	One Dollar and Fifty Cents.....	119,418 00	
259,691.....	Three Dollars.....	779,073 00	
141,297.....	Fifteen Dollars.....	2,119,455 00	
318,434.....	Thirty Dollars.....	9,553,020 00	
250.....	Fractional.....	1,099 01	12,572,065 01
Loan of 1863, (1881s):			
2,773.....	One Dollar and Fifty Cents.....	4,159 50	
9,132.....	Three Dollars.....	27,396 00	
11,568.....	Fifteen Dollars.....	173,520 00	
36,429.....	Thirty Dollars.....	1,092,870 00	1,297,945 50
Ten-Forties of 1864:			
4,507.....	Two Dollars and Fifty Cts.....	11,267 50	
14,902.....	Five Dollars.....	74,510 00	
47,651.....	Twelve Dollars and Fifty Cents.....	595,637 50	
83,006.....	Twenty-five Dollars.....	2,075,150 00	
811.....	Fractional.....	1,802 50	
Burned in Chicago Office.....		2,092 50	2,760,460 00
Five-Twenties of June, 1864:			
4,597.....	One Dollar and Fifty Cents.....	6,895 50	
22,999.....	Three Dollars.....	68,997 00	
21,424.....	Fifteen Dollars.....	321,360 00	
54,531.....	Thirty Dollars.....	1,635,930 00	2,033,182 50
Five-Twenties of 1865:			
1,062.....	One Dollar and Fifty Cents.....	1,593 00	
32,057.....	Three Dollars.....	96,171 00	
60,213.....	Fifteen Dollars.....	903,195 00	
182,107.....	Thirty Dollars.....	5,463,210 00	6,464,169 00
Consols of 1865:			
98,573.....	One Dollar and Fifty Cents.....	147,859 50	
201,089.....	Three Dollars.....	603,267 00	
130,020.....	Fifteen Dollars.....	1,950,300 00	
221,107.....	Thirty Dollars.....	6,633,210 00	
Burned in Chicago Office.....		2,400 00	9,337,036 50

I.—*Coupon interest bond paid during fiscal year, &c.*—Continued.

Number of coupons of each loan.	Denominations.	Amount.	Total.
Consols of 1867 :			
153,974.....	One Dollar and Fifty Cents	\$230,961 00	
314,074.....	Three Dollars	942,222 00	
187,560.....	Fifteen Dollars	2,813,400 00	
322,254.....	Thirty Dollars	9,667,620 00	
Burned in Chicago Office.....		1,500 00	
			\$13,655,703 00
Consols of 1868:			
18,295.....	One Dollar and Fifty Cents	27,442 50	
47,575.....	Three Dollars	142,725 00	
19,798.....	Fifteen Dollars	296,970 00	
35,228.....	Thirty Dollars	1,056,840 00	
Burned in Chicago Office.....		720 00	
			1,524 697 50
Funded Loan of 1881:			
19,299.....	Sixty-two Cents.....	11,965 38	
24,720.....	Sixty-three Cents.....	15,573 60	
67,765.....	One Dollar and Twenty-five Cents.....	84,706 25	
68,230.....	Six Dollars and Twenty-five Cents.....	426,437 50	
226,718.....	Twelve Dollars and Fifty Cents.....	2,833,975 00	
6.....	Sixty-two Dollars and Fifty Cents.....	375 00	
42.....	One Hundred and Twenty-five Dollars.....	5,250 00	
			3,378,282 73
Seven-Thirties of 1861 :			
2.....	One Dollar and Eighty-two and a half Cents.....		3 65
Texan Indemnity stock:			
74.....	Twenty-five Dollars.....		1 850 00

2.—*Recapitulation by Loans.*

Title of Loans.	No. of Coupons.	Amount.
Loan of 1858.....	27,979	\$699,475 00
Loan of February, 1861, (1881s).....	9,365	280,950 00
Oregon War Debt.....	4,648	57,204 00
Loan of July and August, 1861, (1881s).....	185,384	3,849,969 00
Five-Twenties of 1862.....	799,284	12,572,065 01
Loan of 1863, (1881s).....	59,902	1,297,945 50
Ten-Forties of 1864.....	150,877	2,760,460 00
Five-Twenties of June, 1864.....	103,551	2,033,182 50
Five-Twenties of 1865.....	275,439	6,464,169 00
Consols of 1865.....	650,789	9,337,036 50
Consols of 1867.....	977,862	13,655,703 00
Consols of 1868.....	120,896	1,524,697 50
Funded Loan of 1881.....	406,780	3,378,282 73
Seven-Thirties of 1861.....	2	3 65
Texan Indemnity Stock.....	74	1,850 00
Total.....	3,772,832	57,912,993 39

II.—CURRENCY COUPONS.

There were paid in currency one thousand three hundred and fifty-six coupons, of twenty dollars each, from Certificates of Indebtedness of 1870, amounting to \$27,120.

III.—QUARTERLY INTEREST CHECKS, FUNDED LOAN OF 1881.

Issued, paid, and outstanding July 1, 1873.	
Amount of checks outstanding July 1, 1872.....	\$31,108 67
Amount of checks issued during the year	6,569,518 07
	6,600,626 74
Paid by Treasurer, Washington	\$64,586 76
Paid by Assistant Treasurer, New York	4,857,632 87
Paid by Assistant Treasurer, Philadelphia	522,148 69
Paid by Assistant Treasurer, Boston	972,624 18
Paid by Assistant Treasurer, Baltimore	29,431 87
Paid by Assistant Treasurer, Charleston	7 50
Paid by Assistant Treasurer, New Orleans	83,949 37
Paid by Assistant Treasurer, San Francisco	6,074 98
Paid by Assistant Treasurer, Saint Louis	3,017 49
Paid by Assistant Treasurer, Chicago	1,387 50
Paid by Assistant Treasurer, Cincinnati	4,181 25
Paid by Depositary, Buffalo	4,712 50
Paid by Depositary, Mobile	5,550 00
	6,555,304 96
Amount of checks outstanding	45,321 78

Q.—PAYMENT BY CHECKS ON OTHER OFFICES.

There were drawn during the year, transfer checks on Assistant Treasurers, as follows :

Currency Checks:	
25,961 on New York	\$34,931,635 71
1,427 on Boston	2,765,016 28
1,356 on Philadelphia	1,432,114 26
703 on New Orleans	1,050,672 15
335 on San Francisco	3,146,744 44
30,282 Currency Checks amounting to	\$43,326,182 84
Coin Checks:	
7,032 on New York	\$27,273,724 52
537 on Boston	750,077 43
456 on Philadelphia	580,069 67
97 on New Orleans	1,955,334 34
16 on San Francisco	8,488 77
8,138 Coin Checks amounting to	30,567,694 73
38,420 Checks, coin and currency	73,893,877 57

R.—EMPLOYÉS.

I.—CHANGES IN THE EMPLOYÉS OF THE UNITED STATES TREASURER'S OFFICE FOR THE FISCAL YEAR ENDING JUNE 30, 1873.

Total force of Treasurer's Office June 30, 1872	374
Number of persons deceased during the fiscal year ending June 30, 1873	9
Resigned during same period	18
Transferred during same period	2
Removed during same period	6
Number of persons appointed during same period	35
	26
	9
Total force of Treasurer's Office June 30, 1873	365

II.—SALARIES PAID.

The amount disbursed for salaries to the employes of this Office during the fiscal year ending June 30, 1873, was as follows:

Regular roll	\$166,467 63
Temporary roll	237,916 21
Additional compensation	8,462 09
Total payments during the year	412,845 93

S.—OFFICIAL CORRESPONDENCE.

LETTERS RECEIVED AND TRANSMITTED DURING FISCAL YEAR.

Received by mail containing money	15,535
Received by mail containing no money	79,599
Received by express, money-packages	39,489
Total received	134,623
Transmitted by mail, manuscript letters	3,867
Transmitted by mail, printed forms filled in	40,543
Transmitted by mail, drafts payable to order	26,428
Transmitted by express, money-packages	32,530
Total transmitted	103,368

T.—RECEIPTS AND DISBURSEMENTS OF ASSISTANT TREASURERS OF THE UNITED STATES FOR THE FISCAL YEAR.

NEW YORK, N. Y.

Balance June 29, 1872	\$63,656,901 57
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RECEIPTS.

On account of Customs	\$131,335,705 12
On account of Gold-Notes	55,570,500 00
On account of Internal Revenue	2,992,615 81
On account of 3 per cent. Certificates	5,000 00
On account of Certificates, Act June 8, 1872	37,955,000 00
On account of Post-Office Department	6,944,029 95
On account of Transfers	140,820,182 72
On account of Patent-Fees	23,793 80
On account of Miscellaneous	79,457,668 61
On account of Disbursing Accounts	123,071,404 89
On account of Assay-Office, ordinary expense account	135,343 79
On account of Bullion Account	5,299,468 86
On account of Interest in Coin	76,197,383 43
On account of Interest in Currency	2,811,210 00
	662,619,306 98
	726,276,208 55

DISBURSEMENTS.

On account of Treasury Drafts	439,117,597 29
On account of Post-Office Drafts	7,276,641 74
On account of Disbursing Accounts	125,338,415 34
On account of Assay-Office, ordinary expense account	139,146 04
On account of Bullion Account	6,224,295 89
On account of Interest in Coin	76,197,383 43
On account of Interest in Currency	2,811,210 00
	657,104,689 73
Balance June 30, 1873	69,171,518 82

BOSTON, MASS.

Balance June 30, 1872 \$8,711,708 67

RECEIPTS.

On account of Customs, (Coin).....	\$22,442,278 37	
On account of Patent-Fees	25,531 50	
On account of Internal-Revenue	256,958 00	
On account of Transfers, (Coin).....	4,080,000 00	
On account of Transfers, (Currency)	16,476,302 30	
On account of Miscellaneous.....	1,844,114 73	
On account of Legal-Tender Notes for Certificates of Deposit, Act June 8, 1872	3,775,000 00	
On account of Interest Account, (Coin).....	11,071,785 93	
On account of Interest Account, (Notes).....	671,450 72	
On account of Post-Office Department.....	634,074 79	
On account of Disbursing Officers' Accounts	15,447,400 05	
		76,724,896 39
		85,436,605 06

DISBURSEMENTS.

On account of Treasury Drafts, (Coin).....	6,120,259 59	
On account of Treasury Drafts, (Currency)	14,077,937 62	
On account of Transfers, (Coin).....	21,070,393 76	
On account of Transfers, (Currency).....	4,405,038 31	
On account of Legal-Tender Notes for Certificates of Deposit, Act June 8, 1872.....	195,000 00	
On account of Interest Account, (Coin).....	12,045,537 26	
On account of Interest Account, (Notes).....	671,450 72	
On account of Post-Office Department.....	791,788 55	
On account of Disbursing Officers' Accounts	16,459,456 86	
		75,836,862 67
Balance June 30, 1873.....		9,599,742 39

PHILADELPHIA, PA.

Balance June 30, 1872 \$8,130,300 00

RECEIPTS.

On account of Customs	\$7,926,724 36	
On account of Internal-Revenue Tax	459,985 90	
On account of Internal-Revenue Stamps	717,742 15	
On account of Transfers	21,615,820 06	
On account of Semi-annual Duty.....	330,229 27	
On account of Certificates Deposit, Act June 8, 1872	10,425,000 00	
On account of Patent-Fees	11,685 90	
On account of Post-Office	487,346 38	
On account of Disbursing Officers	11,839,202 81	
On account of Fractional Currency for Redemption	4,062,006 26	
On account of Interest	3,081,428 50	
On account of Miscellaneous.....	2,809,805 37	
		63,766,976 96
		71,897,276 96

DISBURSEMENTS.

On account of Treasury Drafts.....	31,649,474 50	
On account of Certificates Deposit, Act June 8, 1872.....	4,755,000 00	
On account of Post-Office Drafts	581,831 65	
On account of Disbursing Officers	11,957,189 73	
On account of Fractional Currency Redeemed	4,065,290 26	
On account of Interest	6,188,682 46	
		59,197,468 60
Balance June 30, 1873.....		12,699,808 36

TREASURER.

355

RECEIPTS.

On account of Treasurer's General Account.....	\$12,939,541 50	
On account of Disbursing Officers' Account.....	10,062 015 93	
On account of Post-Office Department Account.....	371,341 16	
		\$23,372,898 59
		27,291,760 58

DISBURSEMENTS.

On account of Treasurer's General Account.....	\$12,806,258 74	
On account of Disbursing Officers' Account.....	9,577,217 01	
On account of Post-Office Department account.....	492,589 82	
		22,876,065 57
Balance June 30, 1873.....		4,415,695 01

CHICAGO, ILL.

Balance June 30, 1872.....		\$971,186 79
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RECEIPTS.

On account of Customs, (Coin)	\$2,616,377 04	
On account of Internal Revenue	990,808 29	
On account of Sales, (Coin)	1,859,263 94	
On account of Premium	266,213 30	
On account of Internal Revenue Stamps.....	164,514 00	
On account of Miscellaneous	12,787,888 65	
		18,685,065 22
		19,656,252 01

DISBURSEMENTS.

On account of Treasurer's Drafts, &c.....	\$9,154,998 17	
On account of Disbursing Officers' Checks.....	5,992,579 27	
On account of Coin Sales	2,066,163 94	
On account of Interest, (Coin).....	389,103 39	
On account of Coin Checks	188,995 18	
On account of Fractional Currency, United States Notes Redeemed.....	873,500 00	
		18,665,339 95
Balance June 30, 1873.....		990,912 06

SAINT LOUIS, MO.

Balance June 30, 1872.....		\$1,934,172 60
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RECEIPTS.

On account of Transfers	\$6,646,432 41	
On account of Duties	1,508,951 45	
On account of Revenue	310,928 02	
On account of Post-Office Department.....	768,442 16	
On account of Disbursing Officers.....	5,886,569 12	
On account of Miscellaneous	1,811,854 87	
		16,933,178 03
		18,867,350 63

DISBURSEMENTS.

On account of Treasury Drafts.....	8,216,038 57	
On account of Post-Office Warrants.....	1,013,654 58	
On account of Disbursing Officers.....	5,902,303 98	
On account of Coin Sales.....	1,039,760 32	
On account of Coin Interest Drafts.....	692,790 88	
On account of Miscellaneous.....	2,263 00	
		16,866,811 33
Balance June 30, 1873.....		2,000,539 30

CINCINNATI, OHIO.

Balance June 30, 1872 \$500,420 58

RECEIPTS.

On account of Internal Revenue.....	\$1,630,792 98	
On account of Transfer of Funds.....	7,549,152 78	
On account of Transfer of Orders	2,838,000 00	
On account of Customs	371,769 28	
On account of Special Deposits Legal-Tender Notes....	960,000 00	
On account of Miscellaneous.....	258,640 40	
On account of Secretary of the Treasury, Special Deposit Account	844 47	
On account of Re-imbursements.....	2,427,845 36	
On account of Disbursing Officers.....	2,674,781 25	
		18,711,826 52
		<u>19,212,247 10</u>

DISBURSEMENTS.

On account of Treasury Drafts and Orders	\$8,376,084 97	
On account of Remittance to United States Treasury...	3,806,785 86	
On account of Interest on Registered Bonds, (Coin)....	304,448 00	
On account of Interest on Registered Bonds, (Currency)	1,080 00	
On account of Redemption, (old,) Fractional Currency..	756,924 82	
On account of Redemption Certificates, Special Deposit Legal-Tenders	225,000 00	
On account of Secretary of Treasury, Special Deposit Account	1,851 00	
On account of Post-Office Department.....	50 00	
On account of Disbursing Officers' Accounts.....	2,732,364 59	
On account of Coupons, (Coin).....	1,107,175 09	
On account of One and Two Year Notes.....	259 50	
		17,312,023 83
Balance June 30, 1873.....		<u>1,900,223 27</u>

CHARLESTON, S. C.

Balance June 30, 1872 \$256,368 98

RECEIPTS.

On account of Customs, (Coin)	\$143,212 33	
On account of Internal Revenue.....	471,929 12	
On account of Miscellaneous.....	1,594,876 68	
On account of Disbursing Officers.....	1,725,735 27	
On account of Post-Office Department.....	214,301 56	
On account of Interest on Public Debt.....	8,702 00	
		4,158,756 96
		<u>4,415,125 94</u>

DISBURSEMENTS.

On account of Treasury Drafts, &c.....	\$2,167,060 74	
On account of Disbursing Officers' Checks.....	1,713,491 97	
On account of Post-Office Warrants.....	275,322 64	
On account of Interest on Public Debt	8,702 00	
		4,164,577 35
Balance June 30, 1873		<u>250,548 59</u>

TREASURER.

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BALTIMORE, MD.

Balance, July 1, 1872..... \$1,209,131 22

RECEIPTS.

Disbursing Officers.....	\$2,334,660 18
Gold Sales.....	4,401,220 30
Premiums.....	651,759 10
Internal Revenue.....	253,400 03
Post-Office Department.....	274,249 22
Transfer of Funds.....	2,397,369 55
Miscellaneous.....	63,231 41
Customs.....	115,380 47
Duties on Imports.....	6,651,921 89
Currency Redemption.....	403,135 92
Special Deposit United States Notes, Act June 8, 1872..	3,765,000 00
Patent-Fees.....	444 75
	21,311,772 82
	22,520,904 04

DISBURSEMENTS.

Disbursing Officers' Checks.....	2,334,660 18
Gold Sales.....	4,401,220 30
Currency Redemption.....	402,586 59
Interest, Coin.....	1,457,670 09
Interest, Lawful Money.....	55,290 00
Transfers.....	4,568,204 35
Special Deposit United States Notes, Act June 8, 1872..	2,285,000 00
Drafts and Post-Office Warrants.....	4,343,790 50
Five per cent. Notes and Interest.....	687 50
Miscellaneous.....	50 00
	19,849,159 51
Balance June 30, 1873.....	2,671,744 53

SAN FRANCISCO, CAL.

Balance June 30, 1872..... \$6,920,408 80

RECEIPTS.

On account of Customs.....	\$8,543,638 86
On account of Internal Revenue Tax.....	2,431,726 94
On account of Internal Revenue Stamps.....	162,743 27
On account of Sales of Land.....	494,925 32
On account of Patent Fees.....	11,643 00
On account of Miscellaneous.....	1,027,386 11
On account of Post-Office Department.....	304,978 66
On account of Transfers.....	8,700,000 00
On account of Disbursing Officers.....	20,408,645 78
	42,085,687 94
	49,006,096 74

DISBURSEMENTS.

On account of Treasury Drafts.....	\$11,136,918 71
On account of Redemption Public Debt.....	23,469 88
On account of Post-Office Department.....	310,764 05
On account of Disbursing Officers.....	20,960,744 59
On account of Transfers.....	10,397,073 22
	42,828,970 45
Balance June 30, 1873.....	6,177,126 29

NEW ORLEANS, LA.

Balance June 30, 1872..... \$3,918,861 99

U.—RECEIPTS AND DISBURSEMENTS OF DESIGNATED DEPOSITARIES OF
THE UNITED STATES FOR THE FISCAL YEAR.

LOUISVILLE, KY.

Balance June 30, 1872	\$141,481 65
Receipts	3,575,645 07
Total	3,717,126 72
Disbursements	\$3,590,501 35
Balance June 30, 1873	126,625 37
Total	3,717,126 72

BUFFALO, N. Y.

Balance June 30, 1872	\$271,067 44
Receipts	3,325,032 68
Total	3,596,100 12
Disbursements	\$3,377,988 12
Balance June 30, 1873	218,112 00
Total	3,596,100 12

PITTSBURGH, PA.

Balance June 30, 1872	\$375,639 10
Receipts	3,877,585 94
Total	4,253,225 04
Disbursements	\$4,053,244 29
Balance June 30, 1873	199,980 75
Total	4,253,225 04

SANTA FE, N. MEX.

Balance June 30, 1872	\$289,710 66
Receipts	3,120,918 24
Total	3,410,628 90
Disbursements	\$3,127,963 25
Balance June 30, 1873	282,665 65
Total	3,410,628 90

TUCSON, ARIZ.

Balance June 30, 1872	\$337,444 14
Receipts	809,810 32
Total	1,147,254 46
Disbursements	\$988,910 51
Balance June 30, 1873	158,343 95
Total	1,147,254 46

REPORT OF THE REGISTER OF THE TREASURY.

REPORT

OF

THE REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,
Register's Office, November 1, 1873.

SIR: I have the honor to submit my annual report of the operations of this bureau for the fiscal year ending June 30, 1873.

The business of the office has been transacted during the last year with a less number of clerks than for quite a number of years past, although the work has not, in any of the divisions, materially diminished, while in some respects it has increased.

The organization of the bureau remains as at the date of my last report, and I take occasion to acknowledge my obligations to the assistant register and the chiefs of the several divisions, for their efficient co-operation in conducting the business of the office.

The clerks have performed their various duties satisfactorily, and generally merit commendation for efficiency and punctuality. The book-keepers of the various loan, appropriation, and personal ledgers deserve special mention for their efficiency, and the willingness with which they have performed extra work out of office hours in order to keep up the work of their respective desks when occasion required it.

To this bureau is committed the custody of very important and valuable files connected with the most important business transactions of the Government; it, therefore, becomes my duty to state that the accumulation of files has become so great as to fill the rooms allotted for this purpose, and it has become necessary to deposit a very large quantity of them in the south corridor, where they are inconvenient for reference, exposed to loss and mutilation, and also causing much inconvenience by obstructing the passage-way. The safety of these valuable papers requires that other rooms be provided and allotted for the use of the files, and I would respectfully urge its necessity upon your attention.

It is to be hoped that some arrangement may be made by which more room can be appropriated for this purpose.

A detailed statement of the business transacted in each division will be found under its proper head.

LOAN DIVISION—HARTWELL JENISON, CHIEF OF DIVISION.

The total number of coupon and registered bonds issued during the fiscal year was 68,067.

The total number of coupon and registered bonds canceled, 298,047.

The amount of bonds issued during the year was as follows:

Original issue.....	\$45,191,900 00
Coupon bonds converted into registered.....	12,622,200 00
Transfers of registered stock.....	97,416,550 00
Total issue.....	155,230,650 00

The amount of coupon and registered bonds canceled was as follows :

Coupon bonds exchanged for registered.....	\$12,622,200 00
Registered bonds transferred	97,416,550 00
Coupon and registered bonds redeemed, as per records of this office...	139,103,600 00

Total canceled..... 249,142,350 00

Amount of canceled coupon bonds entered upon numerical registers,
and turned over to the burning-committee for destruction..... \$122,908,650 00

The vault-account shows that there was on hand July 1, 1872 :

Coupon	\$81,015,650 00
Registered	715,159,400 00

Received during the year from the Bureau of Engraving and Printing :

Coupon	20,527,500 00
Registered	142,157,950 00

Total

Issued during the year :

Coupon	\$29,925,950 00
Registered	125,304,700 00

Canceled and delivered to the committee for destruction :

Coupon	37,900 00
Registered	103,036,450 00

In hands of European agent for issue July 1, 1873 :

Coupon	27,896,000 00
Registered	4,208,650 00

On hand, July 1, 1873 :

Coupon	43,683,300 00
Registered	624,767,550 00

Total

Statement showing the number of cases, number and amount of registered and coupon bonds issued and canceled, during the fiscal year ending June 30, 1873.

Loans.	ISSUED.								
	Direct issues.			Exchanges.			Transfers.		
	No. of cases.	Bonds issued.	Amount.	No. of cases.	Bonds issued.	Amount.	No. of cases.	Bonds issued.	Amount.
1847.....									
1848.....									
1850.....									
1858.....							18	53	\$237, 000
1860.....									\$237, 000
1861, February 8.....				8	14	\$23, 000	218	479	1, 292, 000
Oregon war.....							24	315	156, 600
1861, July 17.....	2	2	\$150	79	203	245, 150	885	3, 309	11, 218, 150
1862.....				57	130	243, 300	278	1, 707	7, 991, 100
1863.....				29	67	127, 600	458	1, 429	4, 619, 950
1864—5-20s.....							16	304	1, 414, 900
1864—10-40s.....				217	614	1, 734, 450	698	2, 789	12, 974, 050
1864, June 30.....				52	156	160, 750	250	1, 706	9, 789, 200
1865.....				39	106	148, 800	345	1, 622	5, 792, 900
Consols of 1865.....				268	687	1, 253, 550	650	2, 816	9, 467, 950
Consols of 1867.....	2	2	1, 500	330	914	1, 232, 800	1, 027	4, 101	14, 586, 550
Consols of 1868.....				125	286	972, 500	191	540	1, 723, 000
Pacific Railroad loans.....							455	2, 433	12, 714, 000
Five per cent. fund, 1861s.....	334	39, 043	45, 190, 250	326	1, 269	6, 490, 300	287	1, 971	3, 439, 200
Total.....	338	39, 047	45, 191, 900	1, 530	3, 446	12, 622, 200	5, 800	25, 574	97, 416, 550
									155, 230, 650

REGISTER.

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Statement showing the number of cases, number and amount of registered and coupon bonds issued and canceled, &c.—Continued.

Loans.	CANCELED.							
	Redemptions.			Exchanges.		Transfers.		Total canceled.
	No. of cases.	Bonds canceled.	Amount.	No. of bonds.	Amount.	No. of bonds.	Amount.	Amount.
1847.....								
1848.....	3	12	\$24,900					\$24,900
1850.....								
1858.....						53	\$237,000	237,000
1860.....								
1861, February 8.....				23	\$23,000	529	1,292,000	1,315,000
Oregon war.....						449	156,600	156,600
1861, July 17.....				579	245,150	3,790	11,218,150	11,463,300
1862.....	8,772	194,082	100,385,850	402	243,300	3,083	7,991,100	108,620,250
1863.....				184	127,600	1,279	4,619,950	4,747,550
1864—5-20s.....	5	22	57,800			308	1,414,900	1,472,700
1864—10-40s.....				4,228	1,734,450	3,588	12,974,050	14,708,500
1864, June 30.....	91	7,881	7,919,300	275	160,750	2,194	9,789,200	17,869,250
1865.....	84	2,377	4,234,550	187	148,800	1,990	5,792,900	10,176,250
Consols of 1865.....	85	25,583	20,301,500	2,582	1,253,550	4,622	9,467,950	31,023,000
Consols of 1867.....	73	8,971	5,264,200	5,234	1,222,800	6,308	14,586,550	21,073,550
Consols of 1868.....	44	1,787	915,500	2,713	972,500	606	1,723,000	3,611,000
Pacific Railroad loans.....						2,493	12,714,000	12,714,000
Five per cent. fund, 1881s.....				8,096	6,490,300	1,537	3,439,200	9,929,500
Total.....	9,157	240,715	139,103,600	24,503	12,622,200	32,829	97,416,550	249,142,350

NOTE AND COUPON DIVISION—LEWIS D. MOORE, CHIEF OF DIVISION.

The following consolidated statement exhibits the character and amount of work performed by this division during the fiscal year ending June 30, 1873:

Statement of Treasury notes, bonds, and coupons.

Notes, bonds, &c.	Authorizing act.	Number of pieces.	Total amount.
Treasury notes and gold certificates (upper halves) counted, assorted, arranged, registered, and examined:			
One-year 5 per cent.	March 3, 1863	134	\$8,650
Two-year 5 per cent.	March 3, 1863	948	21,030
Three-year 6 per cent.	March 3, 1863, and June 30, 1864	4,578	121,750
Gold certificates.	March 3, 1863	27,462	45,154,300
Three-year 7 3-10 per cent.	July 17, 1861, June 30, 1864, and March 3, 1865.	637	72,000
Total		33,759	45,377,730

Statement of Treasury notes, bonds, and coupons.

Notes, bonds, and coupons.	Authorizing act.	Number of pieces.	Total amount.	Coupons attached.
Five-twenty and other bonds registered, examined, scheduled, compared, and delivered to committee:				
Exchanged, transferred, and redeemed	March 3, 1863	5,630	\$3,375,550	\$120,316
Do	March 3, 1864	25,958	11,265,000	1,250,247
Do	June 30, 1864	21,821	14,604,000	580,687
Do	March 3, 1865	25,020	17,751,100	719,669
Do	Consols of 1865	84,279	43,564,450	2,248,247
Do	Consols of 1867	108,491	40,934,900	3,444,054
Do	Consols of 1868	15,881	5,211,950	539,671
Do	Funded loan of 1881	28,660	26,192,800	1,070,238
Total		315,740	162,899,750	9,973,129

Interest on registered bonds received, registered, and examined.

	Authorizing act.	Number of pieces.	Total amount.
Coin checks	Funded loan of 1881	10,998	\$9,627,768 32

Of coupons detached from notes and bonds there were counted, assorted, and arranged numerically 4,021,590; registered, 4,366,362; and examined and compared, 7,896,624.

Schedule of the total number and amount of notes, bonds, and coupons received in this division

Notes, bonds, and coupons.	Authorizing act.	Number of pieces.	Amount.
One-year 5 per cent. Treasury notes	March 3, 1863	1,739,013	\$44,431,410 00
Two-year 5 per cent. Treasury notes	March 3, 1863	232,356	16,451,500 00
Two-year 5 per cent. Treas'y notes, (coupon)	March 3, 1863	432,637	149,958,350 00
Three-year 6 per cent. Treasury notes	March 3, 1863	179,955	14,969,880 00
Three-year 6 per cent. Treasury notes	June 30, 1864	5,425,694	247,462,330 00
Gold certificates	March 3, 1863	365,991	574,506,700 00
Coin checks, (registered interest)	Funded loan of 1881	10,998	9,627,768 32
Seven-thirty Treasury notes	July 17, 1861	485,500	140,075,300 00
Seven-thirty Treasury notes	June 30, 1864	1,223,408	299,905,150 00
Seven-thirty Treasury notes	March 3, 1865	880,408	330,927,250 00

Schedule of the total number and amount of notes, bonds, and coupons, &c.—Continued.

Notes, bonds, and coupons.	Authorizing act.	Number of pieces.	Amount.
Seven-thirty Treasury notes	March 3, 1865	996, 463	\$198, 874, 300 00
Coupon interest 6 per cent.	April 15, 1842	42, 268	1, 994, 580 00
Coupon interest 5 per cent.	March 3, 1843	26, 657	860, 925 00
Coupon interest 6 per cent.	March 31, 1848	222, 212	7, 664, 010 00
Coupon interest 5 per cent.	September 9, 1850, Texan indemnity stock.	106, 850	2, 671, 250 00
Coupon interest 5 per cent.	June 14, 1858	432, 923	10, 823, 075 00
Coupon interest 5 per cent.	June 22, 1860	26, 317	1, 657, 925 00
Coupon interest 6 per cent.	February 8, 1861	146, 131	4, 383, 930 00
Coupon interest 6 per cent.	March 2, 1861, Oregon war debt.	89, 149	1, 320, 671 00
Coupon interest 7 3-10 per cent.	July 17, 1861	2, 326, 702	23, 652, 362 22½
Coupon interest 6 per cent.	July 17 and August 5, 1861 ..	2, 141, 358	45, 073, 678 00
Coupon interest 6 per cent.	February 25, 1862	13, 856, 728	214, 455, 028 50
Coupon interest 6 per cent.	March 3, 1863	642, 991	13, 740, 536 00
Coupon interest 5 per cent.	March 3, 1863	878, 742	7, 167, 883 75
Coupon interest 5 per cent.	March 3, 1864	1, 792, 550	30, 534, 092 00
Coupon interest 6 per cent.	June 30, 1864	1, 299, 017	26, 700, 878 50
Coupon interest 7 3-10 per cent.	June 30, '64, and March 3, '65.	12, 834, 267	123, 315, 039 92½
Coupon interest 6 per cent.	March 3, 1865	2, 246, 561	51, 965, 509 00
Coupon interest 6 per cent.	Consols of 1865	5, 235, 336	78, 063, 842 00
Coupon interest 6 per cent.	Consols of 1867	6, 207, 341	82, 849, 769 00
Coupon interest 6 per cent.	Consols of 1868	643, 485	7, 953, 158 50
Coupon interest 5 per cent.	Funded loan of 1881	708, 092	5, 975, 922 07
Coupon interest 4 per cent.	July 8, 1870	3, 377	67, 540 00

Bonds.	Authorizing act.	Number of pieces.	Amount.	Coupons attached.
6 per cent. bonds	March 31, 1848	6, 869	\$8, 191, 000	69, 250
5 per cent. bonds	June 14, 1858	5, 158	5, 158, 000	66, 552
5 per cent. bonds	June 22, 1860	1, 731	1, 731, 000	7, 548
6 per cent. bonds	February 8, 1861	4, 006	4, 006, 000	112, 863
6 per cent. bonds	July 17 and August 5, 1861 ..	98, 531	73, 435, 800	2, 824, 476
6 per cent. bonds	February 25, 1862	110, 002	67, 456, 150	3, 545, 123
6 per cent. bonds	March 3, 1863	46, 876	35, 625, 150	1, 409, 387
5 per cent. bonds	March 3, 1864	166, 930	100, 959, 100	10, 283, 462
6 per cent. bonds	June 30, 1864	103, 925	79, 712, 150	3, 539, 736
6 per cent. bonds	March 3, 1865	76, 570	59, 008, 700	2, 638, 109
6 per cent. bonds	Consols of 1865	227, 506	133, 629, 350	6, 726, 749
6 per cent. bonds	Consols of 1867	221, 511	85, 065, 300	7, 413, 292
6 per cent. bonds	Consols of 1868	29, 485	11, 380, 950	1, 049, 075
5 per cent. bonds	Funded loan of 1881	28, 660	26, 192, 800	1, 070, 275

NOTE AND FRACTIONAL CURRENCY DIVISION—CHARLES NEALE, CHIEF OF DIVISION.

Statement showing the number of notes and amount of fractional currency, Treasury notes, and national bank notes (of such banks as are broken or have gone into voluntary liquidation) counted, examined, canceled, and destroyed by burning during the fiscal year, viz :

	Number of notes.	Amount.
Legal-tender, new issue	5, 048, 477	\$38, 607, 550
Legal-tender, series 1869	8, 211, 963	19, 253, 400
Demand notes	851	7, 095
National bank notes	492, 193	3, 441, 205
Fractional currency, third issue	2, 400, 000	531, 200
Fractional currency, fourth issue	138, 600, 000	20, 877, 600
Fractional currency, fourth issue, second series	25, 600, 000	12, 800, 000
Total	180, 953, 490	95, 518, 050

Amount of notes counted, examined, canceled, and destroyed during the fiscal year ending June 30, 1872..... \$100,073, 738
 During the fiscal year ending June 30, 1873..... 95,518 050

Decrease..... 4, 555, 688

Number of notes counted, examined, canceled, and destroyed during the fiscal year ending June 30, 1872..... 159, 160, 301
 uring the fiscal year ending June 30, 1873..... 180, 953, 480

Increase..... 21, 793, 179

TONNAGE DIVISION—W. P. TITCOMB, CHIEF OF DIVISION.

The tonnage employed in foreign trade has increased 19,493 tons, and the tonnage employed in coastwise trade has increased 233,668 tons.

The total increase of tonnage, including that employed in fisheries, is 258,280 tons, as shown in the following table:

	1872.		1873.	
	Vessels.	Tons.	Vessels.	Tons.
Registered	2,699	1,410,647	2,759	1,423,288
Enrolled and licensed	28,415	3,027,099	29,913	3,272,738
Total	31,114	4,437,746	32,672	4,696,026

The comparison of the various classes of vessels is as follows:

	1872.		1873.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing-vessels	17,655	2,325,375	17,949	2,383,801
Steam-vessels	3,733	1,111,552	4,015	1,156,443
Canal-boats	8,085	704,713	8,970	820,328
Barges	1,621	296,106	1,738	335,454
Total	31,114	4,437,746	32,672	4,696,026

The proportion of the steam tonnage of the country employed in foreign trade is 16.7 per centum.

The increase in the aggregate tonnage of the country during the year—1,558 vessels, 258,280 tons—is made up as follows: the sailing tonnage has increased 294 vessels, 58,426 tons; the steam tonnage, 262 vessels, 44,891 tons; the canal-boat tonnage, 885 vessels, 115,615 tons, and the barge tonnage, 117 vessels, 39,348 tons.

SHIP-BUILDING.

The amount of tonnage built during the year exceeds that of any year since 1865.

It is attributable to two causes—the unusually great, if not unprecedented, losses by sea, and the fact that, owing to the advance in prices of labor and materials abroad, the cost of American-built ships is now but slightly greater than that of the best British.

The total number of vessels built during the past two fiscal years, with the tonnage of each class, is shown below:

	1872.		1873.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing-vessels	645	76,291	804	144,620
Steam-vessels	292	62,210	402	88,011
Canal-boats	538	46,017	835	78,288
Barges	168	24,534	230	48,318
Total	1,643	209,052	2,271	359,246

The increase of tonnage built over the preceding year was, therefore, 628 vessels, 150,194 tons.

The tonnage of vessels built during the last two years, within the several grand divisions of the country, is shown below :

	1872.	1873.
	<i>Tons.</i>	<i>Tons.</i>
Atlantic and Gulf coasts	125,820	212,664
Pacific coast	2,276	5,475
Northern lakes	44,612	92,448
Western rivers	36,344	48,659
Total	209,052	359,246

The number of iron vessels built during the year is 26, tonnage, 26,548 tons, which are all steam-vessels.

Of the foregoing three were ocean steamers of the largest class, built for foreign trade. Below is shown the iron tonnage built in the country since 1868 :

	Iron tonnage built.					
	1868.	1869.	1870.	1871.	1872.	1873.
Sailing-vessels	None....	1,039	679	2,067	None....	None.
Steam-vessels	2,801	3,545	7,602	13,412	12,766	26,548
Total	2,801	4,584	8,281	15,479	12,766	26,548

THE FISHERIES.

The tonnage engaged in the fisheries during the past two years is as follows :

	1872.		1873.	
	Vessels.	Tons.	Vessels.	Tons.
Cod and mackerel	2,385	97,546	2,453	109,518
Whale fisheries	217	51,608	187	44,755

The tonnage employed in the cod and mackerel fisheries seems to be steadily increasing.

The following table shows the amount of tonnage employed in the cod and mackerel fisheries, with the percentage belonging in each State :

State.	Tonnage.	Per cent.
Massachusetts	54,188	49.5
Maine	46,196	42.2
Connecticut	4,193	3.8
New York	1,771	1.6
California	1,177	1.1
Rhode Island	1,071	1.0
New Hampshire	922	0.8
Total	109,518	100

The amount of tonnage employed in the whale-fisheries has decreased during the last year. The whole amount on the 30th day of June, 1873,

was 187 vessels, 44,785 tons, which shows a decline of 30 vessels, 6,823 tons, as follows:

Ports.	1872.		1873.	
	Vessels.	Tons.	Vessels.	Tons.
New Bedford	166	44,320	143	38,901
New London	19	3,113	19	2,952
Barnstable	19	1,671	18	1,592
Edgartown	4	1,296	3	945
Nantucket	3	467		
San Francisco	2	132	2	132
Salem and Beverly	2	348	1	117
Sag Harbor	2	261	1	116
Total	217	51,608	187	44,755

Of the above, 87 per cent. belongs at New Bedford.

Complete tables, showing the various classes of tonnage, will be found in the appendix to this report.

DIVISION OF RECEIPTS AND EXPENDITURES—J. H. BEATTY, CHIEF OF DIVISION.

The following statement exhibits the work of this division for the year:

The number of warrants issued during the year for civil, diplomatic, miscellaneous, internal revenue, and public debt expenditures and repayments was. 23,689
In the preceding year 19,951

Increase 3,738

The number of warrants issued for receipts from customs, lands, internal revenue, direct tax, and miscellaneous sources was 11,861
In the preceding year 11,330

Increase 531

The number of warrants issued for payments and repayments in the War, Navy, and Interior (Pensions and Indian) Departments was 10,303
In the preceding year 8,185

Increase 2,118

The number of drafts registered was 37,170
In the preceding year 34,604

Increase 2,566

The number of journal pages required for the entry of accounts relating to the civil, diplomatic, internal revenue, miscellaneous and public debt receipts and expenditures was 4,509
In the preceding year 4,236

Increase 273

The number of certificates published for settlement of accounts was 10,772
In the preceding year 10,464

Increase 308

The number of accounts received from the offices of the First and Fifth Auditors and Commissioner of the General Land-Office was 21,497
In the preceding year 24,448

Decrease 2,951

REPORT ON THE FINANCES.

RECEIPTS AND EXPENDITURES.

In accordance with the standing order of the House of Representatives of December 30, 1791, and the act of Congress of August 26, 1842, the Secretary of the Treasury is required to prepare an accurate statement of the receipts and expenditures of the United States for each fiscal year, to be laid before the House of Representatives within the first week of the session next following. It is required that this statement shall distinguish "the amount of the receipts of each State or district, and from each officer therein, in which statement shall also be distinguished the expenditures which fall under each head of appropriation." This statement has heretofore been made up from the audited accounts of the Treasurer, but as these accounts do not reach this office for nearly two years, owing to the great increase of the business of the Department occasioned by the late war, the statement is herewith submitted for the last fiscal year, the expenditures being made up from *warrants issued*. It will differ from the actual expenditures by the amount of warrants outstanding, which cannot be obtained until the Treasurer's accounts are settled by the accounting officers, when the detailed statement will be compiled.

I remain, with great respect, your obedient servant,

JOHN ALLISON,

Register.

Hon. WM. A. RICHARDSON,

Secretary of the Treasury.

*General account of the receipts and expenditures of the United States for
the fiscal year ending June 30, 1873.*

TO RECEIPTS.

From customs.

L. Powers, late collector, Aroostook, Me.	\$12,489 06
A. Vandine, collector, Aroostook, Me.	627 95
C. R. Whidden, collector, Passamaquoddy, Me.	92,739 59
S. Longfellow, collector, Machias, Me.	3,048 56
N. K. Sawyer, collector, Frenchman's Bay, Me.	36 45
W. H. Sargent, collector, Castine, Me.	376 54
J. A. Hall, collector, Waldoborough, Me.	7,356 81
O. McFadden, collector, Wiscasset, Me.	653 61
E. S. J. Nealley, late collector, Bath, Me.	11,242 35
F. Havens, collector, Bath, Me.	392 93
I. Washburn, jr., collector, Portland, Me.	572,008 27
O. B. Chadbourne, late collector, Saco, Me.	53 10
N. K. Sargent, collector, Kennebunk, Me.	6 29
B. M. Roberts, collector, Belfast, Me.	7,368 55
W. P. Wingate, collector, Bangor, Me.	16,836 09
J. H. Bailey, collector, Portsmouth, N. H.	23,261 78
G. J. Stannard, late collector, Vermont, Vt.	325 62
Wm. Wells, collector, Vermont, Vt.	941,771 60
W. H. Huse, collector, Newburyport, Mass.	59,450 73
F. J. Babson, collector, Gloucester, Mass.	5,662 36
C. W. Palfrey, late collector, Salem, Mass.	44,658 91
C. H. Odell, collector, Salem, Mass.	3,579 26
S. Dodge, collector, Marblehead, Mass.	588 14
T. Russell, collector, Boston, Mass.	20,682,215 43
T. Loring, collector, Plymouth, Mass.	22,116 69
Jas. Brady, jr., collector, Fall River, Mass.	210,724 31
C. W. Swift, collector, Barnstable, Mass.	2,855 38
J. A. P. Allen, collector, New Bedford, Mass.	40,867 26
C. B. Marchant, collector, Edgarton, Mass.	678 91
Jas. Shaw, collector, Providence, R. I.	362,031 33
W. R. Taylor, collector, Bristol, R. I.	338 00
S. W. Macey, collector, Newport, R. I.	2,350 82
A. Putnam, collector, Middletown, Conn.	2,364 12
G. T. Marshall, collector, New London, Conn.	33,100 62
C. Northrop, collector, New Haven, Conn.	343,532 24
J. S. Hanover, collector, Fairfield, Conn.	18,590 42
G. Hubbard, collector, Stonington, Conn.	1,719 51
J. M. Davy, collector, Genesee, N. Y.	91,399 60
E. Root, collector, Oswego, N. Y.	921,011 32
P. P. Kidder, collector, Dunkirk, N. Y.	7,852 77
I. N. Keelar, collector, Albany, N. Y.	121,121 60
T. E. Ellsworth, collector, Niagara, N. Y.	635,774 49
R. W. Daniels, collector, Buffalo, N. Y.	476,678 62
S. P. Remington, collector, Oswegatchee, N. Y.	290,175 77
C. A. Arthur, collector, New York, N. Y.	126,824,899 92
J. Parmeter, collector, Champlain, N. Y.	344,845 29
S. Cooper, collector, Cape Vincent, N. Y.	59,502 41
C. McK. Smith, collector, Perth Amboy, N. J.	892 65
W. L. Ashmore, collector, Burlington, N. J.	302 20
Wm. Silvey, late collector, Newark, N. J.	240 80
W. A. Baldwin, collector, Newark, N. J.	1,046 99
S. J. Conley, collector, Philadelphia, Pa.	8,023,930 83
R. W. Gaggin, collector, Erie, Pa.	56,865 93
T. Steel, designated collector, Pittsburgh, Pa.	32,593 59
W. D. Nolen, collector, Delaware, Del.	20,502 72
J. L. Thomas, late collector, Baltimore, Md.	5,551,733 70
W. Booth, collector, Baltimore, Md.	1,785,674 00
H. Lawson, collector, Easton, Md.	28 81
D. J. Vaddell, collector, Vienna, Md.	896 85
C. S. English, collector, Georgetown, D. C.	6,584 64
J. M. Humphreys, late collector, Richmond, Va.	58,732 49
C. S. Mills, collector, Richmond, Va.	28,217 42
L. W. Webb, late collector, Norfolk, Va.	1,227 69
L. Lee, jr., collector, Norfolk, Va.	30,698 91
A. D. Johnson, late collector, Tappahannock, Va.	9 38
W. R. Wentworth, collector, Tappahannock, Va.	128 59
D. G. Carr, late collector, Petersburg, Va.	145,141 05
J. Jorgenson, collector, Petersburg, Va.	27,154 24
T. Turner, collector, Alexandria, Va.	4,555 06
W. R. Holliday, designated collector, Wheeling, W. Va.	274 65
C. G. Manning, collector, Albemarle, N. C.	80 08
R. W. King, collector, Pamlico, N. C.	2,137 39
A. C. Davis, collector, Beaufort, N. C.	121 90
D. Rumley, collector, Wilmington, N. C.	115,702 56
G. W. Clark, collector, Charleston, S. C.	167,648 39
H. F. Heriot, collector, Georgetown, S. C.	422 79
R. S. Bennett, late collector, Beaufort, S. C.	218 22
Geo. Gage, collector, Beaufort, S. C.	36,965 07
T. P. Robb, late collector, Savannah, Ga.	12,185 96

Carried forward..... 1 9 395,046 33

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$169,395 046 33
Jas. Atkins, collector, Savannah, Ga.....	185,625 12
W. T. Spencer, late collector, Saint Mary's, Ga.....	201 00
J. Shephard, collector, Saint Mary's, Ga.....	829 41
J. T. Collins, collector, Brunswick, Ga.....	8,708 42
R. M. Reynolds, collector, Mobile, Ala.....	1,303 37
Wm. Miller, late collector, Mobile, Ala.....	109,189 30
J. J. Walker, late collector, Mobile, Ala.....	662 74
W. R. Bill, collector, Selma, Ala.....	4,000 00
R. Eager, collector, Pearl River, Miss.....	4 46
J. Hunter, late designated collector, Natchez, Miss.....	459 28
E. W. Fitzhugh, designated collector, Natchez, Miss.....	95 75
J. A. Klein, designated collector, Vicksburg, Miss.....	1,100 81
H. Potter, collector, Pensacola, Fla.....	78,875 40
W. G. Vance, late collector, Key West, Fla.....	201,918 51
C. M. Hamilton, collector, Key West, Fla.....	41,000 00
S. DeForest, late collector, Fernandina, Fla.....	1,385 84
H. Hazen, collector, Fernandina, Fla.....	264 49
W. Rogers, late collector, Saint Mark's, Fla.....	3 13
J. A. Starkweather, collector, Saint Mark's, Fla.....	588 98
J. S. Adams, collector, Saint John's, Fla.....	551 83
W. H. Daniels, late collector, Apalachicola, Fla.....	246 93
A. J. Murat, collector, Apalachicola, Fla.....	84 07
J. F. Casey, collector, New Orleans, La.....	3,816,562 04
C. Bullett, acting collector, New Orleans, La.....	19,196 09
E. W. Mullen, collector, Teche, La.....	318 97
H. Stuart, late collector, Texas, Tex.....	49 19
N. Patten, collector, Texas, Tex.....	507,532 95
D. C. Marsh, collector, Paso del Norte, Tex.....	27,167 42
J. K. McCreary, collector, Saluria, Tex.....	16,005 52
T. Kearney, late collector, Corpus Christi, Tex.....	36,259 28
N. Plato, collector, Corpus Christi, Tex.....	3,400 00
J. S. Rhea, late collector, Brazos de Santiago, Tex.....	1,000 00
F. W. Latham, late collector, Brazos de Santiago, Tex.....	2,978 33
J. L. Haynes, collector, Brazos de Santiago, Tex.....	53,874 58
W. J. Smith, designated collector, Memphis, Tenn.....	55,297 21
E. Woolf, designated collector, Nashville, Tenn.....	5,017 82
C. D. Smith, late collector, Paducah, Ky.....	343 95
J. E. Woodward, collector, Paducah, Ky.....	17,493 84
E. R. Bolling, late designated collector, Louisville, Ky.....	1,544 40
J. P. Luse, designated collector, Louisville, Ky.....	88,055 47
E. H. Stephenson, collector, Cincinnati, Ohio.....	271,467 54
P. S. Slovín, collector, Miami, Ohio.....	20,299 07
J. Youngs, collector, Sandusky, Ohio.....	3,369 39
P. G. Watnough, designated collector, Cuyahoga, Ohio.....	219,417 45
M. Shoemaker, late collector, Detroit, Mich.....	221 89
G. Jerome, collector, Detroit, Mich.....	309,205 73
H. C. Akoley, collector, Michigan, Mich.....	882 45
J. B. Dillingham, late collector, Superior, Mich.....	11 88
H. A. Burt, collector, Superior, Mich.....	38,594 09
J. P. Sanborn, collector, Huron, Mich.....	78,056 63
Geo. Fisher, designated collector, Cairo, Ill.....	17,883 20
D. L. Farr, designated collector, Peoria, Ill.....	3,881 87
E. B. Hamilton, designated collector, Quincy, Ill.....	2,474 51
J. E. McLean, late collector, Chicago, Ill.....	48,343 42
N. B. Judd, collector, Chicago, Ill.....	2,110,394 57
P. Hornbrook, designated collector, Evansville, Ind.....	5,040 59
I. Casselberry, late designated collector, Evansville, Ind.....	435 68
J. Anthony, designated collector, New Albany, Ind.....	4,448 52
R. J. Howard, late designated collector, Saint Louis, Mo.....	3,140 20
E. W. Fox, designated collector, Saint Louis, Mo.....	1,445,421 42
G. C. Stevens, collector, Milwaukee, Wis.....	153,736 05
J. C. Abercrombie, collector, Burlington, Iowa.....	932 14
D. E. Lyon, collector, Dubuque, Iowa.....	15,152 56
S. M. Clark, collector, Keokuk, Iowa.....	922 90
H. Selby, collector, Duluth, Minn.....	188,278 74
J. C. Stoeber, collector, Minnesota, Minn.....	8,516 66
W. W. Johnson, collector, Montana, Mont.....	3,589 09
A. Hinman, late collector, Oregon, Oreg.....	27,931 36
W. L. Adams, late collector, Oregon, Oreg.....	3,583 30
W. D. Hare, collector, Oregon, Oreg.....	9,479 26
H. W. Scott, collector, Willamette, Oreg.....	224,220 96
M. S. Drew, late collector, Puget Sound, Wash. T.....	887 74
T. Drew, late collector, Puget Sound, Wash. T.....	17,821 78
T. G. Phelps, late collector, San Francisco, Cal.....	1,395 92
J. F. Miller, late collector, San Francisco, Cal.....	772 76
J. P. Rankin, late collector, San Francisco, Cal.....	600 00
T. B. Shannon, late collector, San Francisco, Cal.....	8,164,439 19
Carried forward.....	\$188,089 522 70

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

From public lands.

Brought forward.....	\$188,089,522 70
W. Y. Gillmore, receiver, Chillicothe, Ohio.....	\$332 21
G. N. Black, receiver, Springfield, Ill.....	2,020 75
G. M. Ballard, receiver, Indianapolis, Ind.....	4,804 72
R. Goodrich, late receiver, Traverse City, Mich.....	6,863 09
P. Hannah, receiver, Traverse City, Mich.....	61,605 75
J. M. Wilkinson, receiver, Marquette, Mich.....	533,489 42
J. L. Jennings, receiver, Ionia, Mich.....	26,873 59
R. L. Warren, late receiver, East Saginaw, Mich.....	3,509 00
A. A. Day, receiver, East Saginaw, Mich.....	34,258 37
J. M. Farland, receiver, Detroit, Mich.....	27,131 55
H. M. Stocking, receiver, Eau Claire, Wis.....	100,924 84
J. H. Wing, receiver, Bayfield, Wis.....	172,311 99
N. Thatcher, receiver, Menasha, Wis.....	64,454 70
S. S. Burton, receiver, La Crosse, Wis.....	25,452 04
D. L. Quaw, receiver, Warsaw, Wis.....	114,312 77
J. F. Mason, receiver, Falls Saint Croix, Wis.....	45,476 52
J. B. Wakefield, receiver, Jackson, Minn.....	32,125 46
T. C. McClure, receiver, Saint Cloud, Minn.....	124,484 98
W. H. Kelley, receiver, Redwood Falls, Minn.....	8,376 71
J. C. Rudolph, receiver, New Ulm, Minn.....	12,262 99
W. H. Feller, receiver, Du Luth, Minn.....	88,331 42
J. H. Vandyke, receiver, Alexandria, Minn.....	4,616 79
J. C. Braden, receiver, Litchfield, Minn.....	14,619 78
A. Reynolds, receiver, Oak Lake, Minn.....	34,288 96
O. Roos, receiver, Taylor's Falls, Minn.....	10,467 33
N. Blakeley, receiver, Beatrice, Nebr.....	21,075 50
G. P. Tucker, receiver, Lincoln, Nebr.....	60,778 64
J. Turner, late receiver, Grand Island, Nebr.....	16,300 82
J. Fox, receiver, Grand Island, Nebr.....	12,460 65
V. Bruner, receiver, West Point, Nebr.....	5,374 54
J. Stott, receiver, Dakota City, Nebr.....	56,511 83
E. Worthing, receiver, Lowell, Nebr.....	16,556 66
F. H. Langley, receiver, North Platte, Nebr.....	2,324 82
G. L. Godfrey, receiver, Des Moines, Iowa.....	1,325 00
W. R. Smith, receiver, Sioux City, Iowa.....	29,994 21
W. Vincent, receiver, Fort Dodge, Iowa.....	5,474 00
D. C. Bloomer, receiver, Council Bluffs, Iowa.....	125 09
J. L. Moser, receiver, Ironton, Mo.....	17,056 96
J. N. Gott, receiver, Boonville, Mo.....	5,135 99
W. J. Bodenhamer, receiver, Springfield, Mo.....	5,054 54
D. R. Wagstaff, receiver, Salina, Kans.....	45,905 84
W. A. Shannon, receiver, Augusta, Kans.....	3,620 70
S. D. Houston, receiver, Junction City, Kans.....	711 29
E. J. Jenkins, receiver, Concordia, Kans.....	25,189 56
Geo. Merrill, receiver, Topeka, Kans.....	45,501 30
M. W. Reynolds, receiver, Independence, Kans.....	13,928 18
J. C. Redfield, receiver, Wichita, Kans.....	30,737 21
T. Plowman, receiver, Cawker City, Kans.....	15,065 47
J. A. Torrence, receiver, Harrison, Ark.....	2,031 79
R. A. Edgerton, receiver, Little Rock, Ark.....	2,479 77
A. A. Tufts, receiver, Camden, Ark.....	450 00
J. C. Austin, receiver, Dardanelle, Ark.....	500 00
L. Wilson, receiver, Tallahassee, Fla.....	1,110 00
W. H. Dingley, late receiver, Montgomery, Ala.....	3,584 06
P. Finley, receiver, Montgomery, Ala.....	52 63
J. G. Blackwell, receiver, Huntsville, Ala.....	1,565 82
L. Moore, receiver, Mobile, Ala.....	230 78
C. L. C. Cass, receiver, Jackson, Miss.....	1,134 82
W. H. Hyatt, late receiver, New Orleans, La.....	1,849 66
J. Neville, receiver, New Orleans, La.....	48 33
J. S. Ray, receiver, Monroe, La.....	396 25
J. Agersburg, late receiver, Springfield, Dak.....	463 79
L. D. F. Poore, receiver, Springfield, Dak.....	2,491 89
N. J. Wallace, late receiver, Vermillion, Dak.....	7,928 50
J. M. Washburn, receiver, Vermillion, Dak.....	9,073 37
L. S. Bayless, receiver, Yankton, Dak.....	7,871 92
G. F. Potter, receiver, Pembina, Dak.....	1,329 86
W. A. Arnold, receiver, Central City, Colo.....	9,849 81
C. A. McLaughlin, late receiver, Denver City, Colo.....	34,260 10
A. Steel, receiver, Denver City, Colo.....	8,722 82
C. A. Cook, receiver, Pueblo, Colo.....	50,693 50
J. M. Castello, receiver, Fair Play, Colo.....	7,101 28
J. Stout, receiver, Boise City, Idaho.....	3,361 28
R. J. Munroe, receiver, Lewiston, Idaho.....	1,362 31
M. P. Freeman, receiver, Elko, Nev.....	205 23
S. C. Wright, receiver, Carson City, Nev.....	7,378 42
T. W. Dexter, receiver, Aurora, Nev.....	1,474 96
W. Ackley, late receiver, Aurora, Nev.....	550 67

Carried forward..... 2,159 179 25 188,089,522 70

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	\$2, 159, 179 25	\$188, 089, 522 70
J. J. Works, receiver, Austen, Nev	1, 030 00	
E. W. Little, receiver, Santa Fé, N. Mex.	2, 553 57	
G. Lount, receiver, Prescott, Ariz	6, 532 23	
S. Star, receiver, Helena, Mont.	13, 906 99	
F. Wolcott, late receiver, Cheyenne, Wyo.	999 47	
Geo. W. Corey, receiver, Cheyenne, Wyo.	1, 299 25	
G. B. Overton, receiver, Salt Lake, Utah	44, 836 32	
B. Herman, late receiver, Roseburgh, Oreg.	42, 135 06	
A. R. Flint, late receiver, Roseburgh, Oreg.	1, 948 34	
J. C. Fullerton, receiver, Roseburgh, Oreg.	3, 430 22	
D. Chaplin, receiver, Le Grand, Oreg.	10, 299 87	
F. Warren, receiver, Oregon City, Oreg.	13, 496 58	
Geo. Conn, receiver, Linkville, Oreg.	497 61	
R. G. Stuart, receiver, Olympia, Wash.	67, 987 10	
A. Cox, late receiver, Walla-Walla, Wash.	2, 849 83	
J. T. Boyer, receiver, Walla-Walla, Wash.	21, 547 02	
S. W. Brown, receiver, Vancouver, Wash.	4, 874 05	
J. D. Hyde, late receiver, Visalia, Cal.	10, 900 25	
E. P. Payne, receiver, Visalia, Cal.	57, 178 55	
T. Baker, late receiver, Visalia, Cal.	635 38	
M. Keller, late receiver, Los Angeles, Cal.	2, 484 44	
G. O. Tiffany, late receiver, Los Angeles, Cal.	2, 408 47	
J. W. Haverstick, receiver, Los Angeles, Cal.	2, 176 48	
O. Perrin, receiver, Stockton, Cal.	97, 552 44	
C. McDonald, receiver, Shasta, Cal.	8, 358 50	
C. H. Chamberlain, receiver, San Francisco, Cal.	103, 972 50	
H. Fellows, receiver, Sacramento, Cal.	64, 877 98	
S. Cooper, receiver, Humboldt, Cal.	14, 575 52	
E. Teegarden, receiver, Marysville, Cal.	83, 025 47	
A. Miller, receiver, Susanville, Cal.	34, 754 64	
<i>From internal revenue.</i>		2, 882, 312 38

F. J. Rollins, collector 1st district, Maine	124, 363 19	
C. J. Talbot, collector 2d district, Maine	27, 368 53	
P. F. Sanborn, late collector 3d district, Maine	16, 466 81	
C. Conner, collector 3d district, Maine	2, 641 22	
J. Penno, late collector 4th district, Maine	24, 132 75	
H. Ruggles, collector 4th district, Maine	1, 731 74	
D. Howe, late collector 5th district, Maine	14, 952 25	
A. T. Drinkwater, collector 5th district, Maine	2, 135 00	
A. H. Young, collector 1st district, New Hampshire	197, 440 96	
E. M. Topliff, collector 2d district, New Hampshire	105, 509 70	
C. Pike, collector 3d district, New Hampshire	18, 349 48	
R. J. Jones, collector 1st district, Vermont	18, 978 84	
C. S. Dana, collector 2d district, Vermont	36, 611 31	
A. J. Crane, collector 3d district, Vermont	22, 411 64	
C. W. Greene, late collector 1st district, Massachusetts	127, 791 79	
C. B. Fessenden, collector 1st district, Massachusetts	4, 537 19	
B. W. Harris, late collector 2d district, Massachusetts	47, 749 26	
L. S. Leach, collector 2d district, Massachusetts	3, 883 39	
C. W. Slack, collector 3d district, Massachusetts	1, 488, 143 26	
J. Sargent, late collector 4th district, Massachusetts	515, 962 92	
O. Clapp, collector 4th district, Massachusetts	36, 860 93	
C. C. Dams, collector 5th district, Massachusetts	319, 630 49	
G. Cogswell, collector 6th district, Massachusetts	646, 000 60	
C. H. Gordon, collector 7th district, Massachusetts	88, 121 30	
A. B. R. Sprague, late collector 8th district, Massachusetts	08	
A. Thayer, collector 8th district, Massachusetts	55, 301 01	
L. Lyman, late collector 9th district, Massachusetts	59, 793 71	
B. F. Wallis, collector 9th district, Massachusetts	3, 193 08	
E. R. Tucker, collector 10th district, Massachusetts	377, 065 10	
H. C. Deming, late collector 1st district, Connecticut	247, 170 64	
F. Selden, collector 1st district, Connecticut	251, 583 03	
W. H. Russell, collector 2d district, Connecticut	194, 806 04	
J. Selden, late collector 3d district, Connecticut	51, 390 01	
D. F. Hollister, collector 4th district, Connecticut	129, 030 25	
Wm. Ames, collector 1st district, Rhode Island	287, 159 81	
G. H. Olney, collector 2d district, Rhode Island	37, 392 36	
J. Freeland, collector 1st district, New York	4, 065, 010 61	
M. H. Treadwell, late collector 2d district, New York	2, 137, 343 92	
A. M. Wood, late collector 2d district, New York	14, 004 83	
M. Webber, collector 2d district, New York	296, 438 54	
J. McHarg, late collector 3d district, New York	1, 438, 223 33	
M. Freedman, collector 3d district, New York	522, 972 03	
W. B. White, late collector 6th district, New York	400 00	
C. E. Coster, collector 8th district, New York	802, 156 96	
A. Willmann, late collector 9th district, New York	865, 878 90	
A. P. Ketchum, collector 9th district, New York	142, 213 49	
J. M. Mason, late collector 10th district, New York	482, 326 81	
J. A. Henry, collector 10th district, New York	52, 364 89	

Carried forward 16, 406, 103 90 190, 971, 835 08

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$16,406,103 93	\$190,971,835 08
M. O. Stivers, collector 11th district, New York	147,964 11	
J. M. Johnson, collector 12th district, New York	260,290 25	
G. S. Clay, collector 13th district, New York	132,978 36	
Wm. Masten, late collector 13th district, New York	6,966 20	
J. M. Bailey, late collector 14th district, New York	1,164,533 20	
R. P. Lathrop, collector 14th district, New York	78,139 97	
J. T. Masters, collector 15th district, New York	226,780 20	
W. R. Rockwell, late collector 16th district, New York	8,635 84	
A. J. Cheritree, collector 16th district, New York	21,568 36	
E. D. Brooks, collector 17th district, New York	29,810 35	
A. C. Churchill, collector 18th district, New York	119,447 73	
S. F. Miller, late collector 19th district, New York	41,410 79	
J. B. Hooker, collector 19th district, New York	340 88	
J. R. Stebbens, collector 20th district, New York	54,590 22	
L. Blakeslee, late collector 21st district, New York	256,808 77	
J. C. P. Kinkad, collector 21st district, New York	36,759 15	
J. Mason, collector 22d district, New York	103,207 28	
H. L. Duguid, late collector 23d district, New York	372,027 07	
A. F. Wilcox, collector 23d district, New York	40,897 29	
F. L. Manning, late collector 24th district, New York	420,363 24	
J. B. Strong, collector 24th district, New York	63,296 84	
M. H. Laurence, collector 25th district, New York	116,968 30	
Benj. Devoe, collector 26th district, New York	16,385 62	
F. M. Finch, late collector 26th district, New York	157,806 83	
A. Congdon, collector 27th district, New York	157,334 42	
S. Pullen, collector 28th district, New York	4,014 07	
F. S. Rev, late collector 28th district, New York	576,263 91	
G. G. Hoskens, late collector 29th district, New York	61,169 16	
J. B. Halstead, late collector 29th district, New York	18,887 18	
H. E. Tarbox, collector 29th district, New York	19,560 37	
G. E. Kibbe, collector 30th district, New York	1,541,680 25	
P. Dorshheimer, late collector 30th district, New York	5,029 39	
M. B. Blake, collector 32d district, New York	2,230,437 59	
W. F. Patem, collector 1st district, New Jersey	146,719 76	
J. L. N. Stratten, late collector 2d district, New Jersey	250,772 72	
J. L. Murphy, collector 2d district, New Jersey	23,175 64	
C. Barcolow, collector 3d district, New Jersey	518,047 90	
J. V. Bentley, collector 4th district, New Jersey	338,786 32	
D. M. Wilson, late collector 5th district, New Jersey	2,606 16	
A. H. Wallis, late collector 5th district, New Jersey	1,082,305 12	
J. Weart, late collector 5th district, New Jersey	517 33	
B. B. Hathorn, collector 5th district, New Jersey	203,743 62	
J. B. Kenney, late collector 1st district, Pennsylvania	1,144,464 35	
W. B. Elliott, collector 1st district, Pennsylvania	239,043 62	
W. J. Pollock, collector 2d district, Pennsylvania	1,739,753 19	
A. Cummings, late collector 4th district, Pennsylvania	300 00	
M. Yardley, late collector 5th district, Pennsylvania	321,382 50	
Jas. Ashworth, collector 5th district, Pennsylvania	43,346 29	
J. R. Buttenbach, late collector 6th district, Pennsylvania	316,126 38	
E. Ruhe, collector 6th district, Pennsylvania	46,512 34	
W. C. Gray, collector 7th district, Pennsylvania	53,028 11	
W. M. Baird, late collector 8th district, Pennsylvania	210,796 98	
J. T. Valentine, collector 8th district, Pennsylvania	43,170 29	
H. E. Mahlenberg, collector 9th district, Pennsylvania	284,512 19	
J. G. Frick, collector 10th district, Pennsylvania	170,260 22	
O. A. Luckenbach, late collector 11th district, Pennsylvania	100,430 96	
F. Reeder, collector 11th district, Pennsylvania	47,009 83	
H. M. Hoyt, collector 12th district, Pennsylvania	200,123 70	
G. De La Montague, collector 13th district, Pennsylvania	36,163 51	
C. J. Bruner, collector 14th district, Pennsylvania	107,916 44	
D. T. Williams, collector 15th district, Pennsylvania	43,999 87	
J. W. Patten, late collector 15th district, Pennsylvania	246,961 64	
E. Scull, collector 16th district, Pennsylvania	13,648 29	
J. L. Ritchey, late collector 16th district, Pennsylvania	106,272 02	
S. J. Royer, collector 17th district, Pennsylvania	52,098 90	
G. Bubb, late collector 18th district, Pennsylvania	57,580 90	
J. K. Campbell, late collector 18th district, Pennsylvania	2,281 48	
J. H. Burrows, collector 18th district, Pennsylvania	10,148 30	
J. W. Douglas, late collector 19th district, Pennsylvania	3,406 53	
G. P. Davis, collector 19th district, Pennsylvania	114,402 75	
P. McGough, late collector 20th district, Pennsylvania	517 67	
P. R. Gray, collector 20th district, Pennsylvania	96,495 33	
William H. Markle, collector 21st district, Pennsylvania	2 75	
D. W. Shryock, collector 21st district, Pennsylvania	549,461 01	
T. W. Davis, collector 22d district, Pennsylvania	860,651 81	
J. M. Sullivan, collector 23d district, Pennsylvania	469,996 94	
C. M. Merrick, collector 24th district, Pennsylvania	123,265 13	
J. S. Prettyman, collector, Delaware	429,403 34	
J. McIntyre, collector 1st district, Maryland	740,709 31	
S. M. Evans, late collector 2d district, Maryland	19 72	
J. L. Ridgely, late collector 2d district, Maryland	2,003 12	
Carried forward.....	36,492,837 52	190,971,835 08

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

	Brought forward.....	\$36,492,837 52	\$190,971,835 08
R. M. Smith, late collector 3d district, Maryland.....		1,425,679 90	
William A. Wisong, late collector 3d district, Maryland.....		263 15	
R. M. Prond, collector 3d district, Maryland.....		144,183 55	
D. E. Bruce, collector 4th district, Maryland.....		95,233 95	
W. R. Wilmer, collector 5th district, Maryland.....		249,261 39	
T. L. Tullock, collector, District of Columbia.....		133,424 58	
E. K. Snead, collector 1st district, Virginia.....		15,866 73	
S. Stone, late collector 2d district, Virginia.....		30,000 00	
J. P. Prince, late collector 2d district, Virginia.....		146 52	
G. S. Richards, collector 2d district, Virginia.....		992,334 13	
R. Burgess, collector 3d district, Virginia.....		3,706,240 58	
A. P. Lathrop, late collector 4th district, Virginia.....		65,391 74	
O. H. Russell, late collector 4th district, Virginia.....		1,349 12	
W. L. Fernald, collector 4th district, Virginia.....		7,265 68	
J. H. Rives, collector 5th district, Virginia.....		2,246,289 28	
B. B. Botts, collector 6th district, Virginia.....		172,258 99	
E. E. White, collector 7th district, Virginia.....		93,867 72	
G. W. Henderlite, collector 8th district, Virginia.....		42,280 86	
B. F. Kelley, late collector 1st district, West Virginia.....		258,212 76	
J. H. Duvall, collector 1st district, West Virginia.....		36,130 25	
G. W. Brown, collector 2d district, West Virginia.....		127,273 01	
S. R. Dawson, late collector 3d district, West Virginia.....		4,434 49	
A. W. Mann, late collector 3d district, West Virginia.....		169 29	
J. S. Witcher, collector 3d district, West Virginia.....		27,882 38	
W. Barrow, collector 1st district, North Carolina.....		38,929 32	
George P. Peck, collector 2d district, North Carolina.....		56,409 77	
O. H. Blocker, collector 3d district, North Carolina.....		411 20	
W. B. Richardson, late collector 3d district, North Carolina.....		33,924 17	
I. J. Young, collector 4th district, North Carolina.....		445,892 93	
E. S. Winstead, collector 5th district, North Carolina.....		541,332 63	
S. H. Wilsey, late collector 6th district, North Carolina.....		33 50	
J. J. Mott, collector 6th district, North Carolina.....		252,126 40	
J. B. Weaver, late collector 7th district, North Carolina.....		85 00	
P. Rollins, collector 7th district, North Carolina.....		31,452 96	
R. J. Donaldson, late collector 1st district, South Carolina.....		4,431 75	
William F. DeKnight, late collector 1st district, South Carolina.....		26,315 58	
E. W. Ferris, collector 1st district, South Carolina.....		2,860 05	
W. R. Cloutman, collector 2d district, South Carolina.....		63,547 36	
C. L. Anderson, collector 3d district, South Carolina.....		72,345 64	
R. W. Wallace, late collector 3d district, South Carolina.....		898 50	
A. N. Wilson, collector 1st district, Georgia.....		90,471 20	
B. F. Bell, late collector 2d district, Georgia.....		57,536 20	
A. B. Clark, collector 2d district, Georgia.....		3,800 00	
W. D. Baird, late collector 3d district, Georgia.....		1,923 65	
J. S. Fannin, collector 3d district, Georgia.....		114,307 00	
J. F. Dever, late collector 4th district, Georgia.....		157,134 78	
J. A. Holtzclow, collector 4th district, Georgia.....		64,917 78	
H. Jenkins, collector, Florida.....		135,006 46	
John T. Foster, late collector 1st district, Alabama.....		71,068 92	
L. H. Mayer, collector 1st district, Alabama.....		9,500 00	
F. Widmar, collector 2d district, Alabama.....		35,601 09	
J. F. Tamer, late collector 3d district, Alabama.....		625 81	
E. Latham, collector 3d district, Alabama.....		34,254 74	
A. P. Shattock, collector 1st district, Mississippi.....		1,379 63	
S. N. Preston, late collector 1st district, Mississippi.....		29,924 82	
J. T. Smith, late collector 2d district, Mississippi.....		50,889 95	
B. B. Eggleston, collector 2d district, Mississippi.....		2,951 16	
H. R. Howe, late collector 3d district, Mississippi.....		22,575 56	
E. P. Hatch, collector 3d district, Mississippi.....		21,073 17	
S. Stockdale, collector 1st district, Louisiana.....		1,261,368 61	
O. A. Rice, collector 2d district, Louisiana.....		1,013 00	
B. T. Beauregard, late collector 2d district, Louisiana.....		28,492 19	
F. S. Johnson, collector 3d district, Louisiana.....		40,564 21	
J. N. Camp, late collector 1st district, Texas.....		79,666 54	
W. H. Sinclair, collector 1st district, Texas.....		8,310 38	
L. G. Brown, collector 2d district, Texas.....		47,885 03	
D. B. Bonfoy, late collector 4th district, Texas.....		10,888 37	
P. Braubach, late collector 3d district, Texas.....		67,999 61	
H. M. Taylor, collector 3d district, Texas.....		5,106 15	
S. D. Wood, collector 4th district, Texas.....		98,287 59	
I. W. Coy, late collector 1st district, Arkansas.....		12,805 35	
E. R. McGuire, late collector 1st district, Arkansas.....		20,000 00	
W. H. Rogers, collector 1st district, Arkansas.....		12,453 25	
W. J. Patten, late collector 2d district, Arkansas.....		33,893 74	
J. Brooker, collector 2d district, Arkansas.....		3,589 33	
H. V. Fick, collector 3d district, Arkansas.....		31,522 18	
S. F. Cooper, late collector 3d district, Arkansas.....		17 52	
J. K. Miller, collector 1st district, Tennessee.....		27,449 29	
J. A. Galbreath, late collector 1st district, Tennessee.....		2,019 83	
E. Simerly, late collector 1st district, Tennessee.....		333 77	
J. A. Cooper, collector 2d district, Tennessee.....		51,937 43	
	Carried forward.....	50,690,014 62	190,971,835 08

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$50,690,014 62	\$190,971,835 08
J. T. Abernathy, late collector 2d district, Tennessee.....	7,500 00	
P. A. Wilkinson, collector 3d district, Tennessee.....	54,263 28	
J. Ramsey, late collector 4th district, Tennessee.....	5,000 00	
J. Mullens, collector 4th district, Tennessee.....	79,482 05	
D. W. Peabody, collector 5th district, Tennessee.....	259,234 25	
F. Hurst, late collector 6th district, Tennessee.....	2,623 27	
T. W. Keesece, late collector 6th district, Tennessee.....	3,692 57	
J. Taylor, late collector 6th district, Tennessee.....	31,885 35	
C. J. McKenney, collector 6th district, Tennessee.....	927 12	
A. W. Hawkens, collector 7th district, Tennessee.....	25,442 28	
R. F. Saunders, late collector 8th district, Tennessee.....	2,815 00	
R. F. Patterson, collector 8th district, Tennessee.....	103,793 86	
J. P. Hall, collector 1st district, Kentucky.....	193,329 99	
J. R. Reno, collector 2d district, Kentucky.....	256,326 72	
E. L. Mottley, collector 3d district, Kentucky.....	118,655 87	
E. H. Hobson, collector 4th district, Kentucky.....	345,055 47	
J. F. Buckner, collector 5th district, Kentucky.....	1,832,197 40	
J. S. Nixon, collector 6th district, Kentucky.....	1,615,776 55	
W. Davis, late collector 7th district, Kentucky.....	3 77	
A. H. Bowman, collector 7th district, Kentucky.....	876,892 46	
W. J. Landrum, collector 8th district, Kentucky.....	139,020 61	
J. M. Duke, late collector 9th district, Kentucky.....	2 86	
F. C. Barnes, late collector 9th district, Kentucky.....	10,043 53	
N. Cooper, late collector 9th district, Kentucky.....	94,052 65	
J. E. Blaine, collector 9th district, Kentucky.....	7,695 11	
R. B. Pullan, late collector 1st district, Ohio.....	6,340,284 56	
L. Wertzell, collector 1st district, Ohio.....	820,992 64	
R. Williams, collector 3d district, Ohio.....	1,495,458 80	
W. W. Wilson, collector 4th district, Ohio.....	699,070 56	
J. W. Frizzell, late collector 4th district, Ohio.....	4,950 00	
J. B. Rothchild, collector 5th district, Ohio.....	70,012 77	
J. Pursell, collector 6th district, Ohio.....	633,315 59	
C. C. Walcott, collector 7th district, Ohio.....	495,343 53	
W. H. Robb, collector 8th district, Ohio.....	38,400 17	
C. Carter, collector 9th district, Ohio.....	739,219 79	
S. A. Raymond, late collector 10th district, Ohio.....	5,850 00	
J. R. Swigart, collector 10th district, Ohio.....	1,091,836 75	
B. F. Coates, collector 11th district, Ohio.....	575,446 63	
N. Denny, late collector 12th district, Ohio.....	6,616 41	
S. H. Hurst, collector 12th district, Ohio.....	577,779 06	
W. R. Sapp, collector 13th district, Ohio.....	1,000 00	
A. A. Guthrie, late collector 13th district, Ohio.....	64,919 90	
L. Flattery, collector 14th district, Ohio.....	58,070 97	
W. P. Richardson, late collector 15th district, Ohio.....	657 68	
J. L. Kessenger, collector 15th district, Ohio.....	95,313 47	
C. J. Albright, late collector 16th district, Ohio.....	784 92	
G. C. Loftand, late collector 16th district, Ohio.....	65,841 83	
A. Cope, collector 16th district, Ohio.....	6,492 68	
J. Duck, collector 17th district, Ohio.....	198,479 48	
P. Rose, collector 18th district, Ohio.....	720,189 71	
H. Fassett, collector 19th district, Ohio.....	63,949 93	
E. B. Rowlson, late collector 1st district, Michigan.....	1,510,023 12	
M. Flanigan, collector 1st district, Michigan.....	163,945 34	
J. Andrews, collector 2d district, Michigan.....	70,121 70	
H. B. Rowlson, collector 3d district, Michigan.....	19,850 17	
B. F. Granger, late collector 3d district, Michigan.....	74,995 06	
S. S. Barclay, collector 4th district, Michigan.....	94,569 34	
B. G. Gunn, late collector 5th district, Michigan.....	6,027 38	
F. J. Lee, late collector 5th district, Michigan.....	2,409 57	
C. Andrews, late acting collector 5th district, Michigan.....	2,174 92	
D. Mussey, late collector 5th district, Michigan.....	4,000 00	
R. C. Hutton, late collector 5th district, Michigan.....	40,974 30	
C. F. Duke, collector 5th district, Michigan.....	2,550 00	
C. G. Gale, late collector 6th district, Michigan.....	456 25	
W. B. McCreary, collector 6th district, Michigan.....	223,820 25	
J. C. Veatch, collector 1st district, Indiana.....	952,941 78	
H. Woodbury, collector 2d district, Indiana.....	96,651 70	
R. Hill, collector 3d district, Indiana.....	581,046 62	
W. Cumbach, collector 4th district, Indiana.....	2,438,180 15	
W. Grose, collector 5th district, Indiana.....	36,512 98	
C. F. Hogate, collector 6th district, Indiana.....	467,826 35	
S. Magill, late collector 7th district, Indiana.....	510,206 02	
F. White, collector 7th district, Indiana.....	60,127 40	
M. Simpson, collector 8th district, Indiana.....	351,201 60	
R. J. Chestnutwood, collector 9th district, Indiana.....	135,231 05	
G. Moor, collector 10th district, Indiana.....	66,820 97	
D. C. Chipman, late collector 11th district, Indiana.....	5,690 23	
J. F. Wildman, collector 11th district, Indiana.....	36,753 35	
E. Jussen, late collector 1st district, Illinois.....	50	
S. A. Irwin, collector 1st district, Illinois.....	6,814,082 11	
W. B. Allen, collector 2d district, Illinois.....	60,209 18	

Carried forward..... 86,455,373 86 190,971,835 08

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

	Brought forward.....	\$86, 455, 373 86	\$190, 971, 835 08
R. Little, collector 3d district, Illinois.....		550 937 14	
J. B. Cahill, late collector 4th district, Illinois.....		1, 143, 035 39	
J. Tillson, collector 4th district, Illinois.....		58, 774 86	
T. J. Henderson, late collector 5th district, Illinois.....		4, 216, 976 26	
J. H. Bryant, late collector 5th district, Illinois.....		1 720 87	
R. H. Whiting, collector 5th district, Illinois.....		550 007 85	
C. M. Hamwood, late collector 6th district, Illinois.....		1 299 54	
H. Weeks, collector 6th district, Illinois.....		362 740 22	
J. Richmond, collector 7th district, Illinois.....		170, 305 05	
J. T. Harper, collector 8th district, Illinois.....		1, 805, 224 04	
E. T. McCook, late collector 8th district, Illinois.....		15 25	
A. C. Mathews, collector 9th district, Illinois.....		134, 319 64	
S. Check, late collector 9th district, Illinois.....		1 497 23	
N. M. Knapp, late collector 10th district, Illinois.....		62, 245 91	
J. Fishback, collector 10th district, Illinois.....		4 422 76	
R. D. Noleman, late collector 11th district, Illinois.....		26, 045 09	
J. A. Powell, collector 11th district, Illinois.....		2 081 92	
J. A. Detrich, late collector 12th district, Illinois.....		376 858 77	
Chas. Stephano, collector 12th district, Illinois.....		65, 210 34	
J. C. Willis, collector 13th district, Illinois.....		44, 010 68	
G. Q. Erskine, collector 1st district, Wisconsin.....		1, 476, 800 80	
H. M. Lewis, late collector 2d district, Wisconsin.....		148, 744 56	
H. Harnden, collector 2d district, Wisconsin.....		16, 771 68	
O. K. Osborn, collector 3d district, Wisconsin.....		173, 186 87	
J. J. Williams, late collector 4th district, Wisconsin.....		65 83	
H. Meriam, late collector 5th district, Wisconsin.....		1 730 28	
Wm. Johnson, late collector 5th district, Wisconsin.....		3, 423 89	
H. E. Kelley, collector 6th district, Wisconsin.....		71, 184 80	
A. C. Smith, collector 1st district, Minnesota.....		66 475 47	
J. Todd, collector 2d district, Minnesota.....		161, 248 90	
F. Springer, collector 1st district, Iowa.....		175, 288 79	
N. Boardman, collector 2d district, Iowa.....		268 496 05	
H. M. Trumbull, collector 3d district, Iowa.....		412, 006 68	
A. J. Ritchie, late collector 4th district, Iowa.....		52 335 14	
A. J. Pope, late collector 4th district, Iowa.....		2 600 98	
J. Connell, collector 4th district, Iowa.....		3 021 41	
L. P. Sherman, collector 5th district, Iowa.....		55 465 34	
T. E. McCracken, late collector 6th district, Iowa.....		50 426 73	
W. V. Nixon, collector 6th district, Iowa.....		5 477 37	
C. W. Ford, collector 1st district, Missouri.....		3, 323, 795 54	
A. B. Carroll, collector 2d district, Missouri.....		14 645 15	
L. Murdoch, late collector 2d district, Missouri.....		82 534 57	
C. P. Heywood, collector 3d district, Missouri.....		119, 562 51	
A. C. Stewart, collector 4th district, Missouri.....		212 400 45	
D. H. Budlong, collector 5th district, Missouri.....		128 197 46	
W. Z. Ransom, late collector 6th district, Missouri.....		229 300 56	
C. B. Wilkman, collector 6th district, Missouri.....		146 906 46	
G. T. Anthony, collector Kansas.....		161 623 17	
J. E. Lamaster, late collector, Nebraska.....		80 011 26	
H. A. Newman, collector, Nebraska.....		166 257 00	
W. Bowlsby, late collector, Oregon.....		63 661 39	
O. B. Gibson, collector, Oregon.....		1 766 29	
L. H. Carey, late collector 1st district, California.....		1, 734 027 47	
J. Sedwick, collector 1st district, California.....		258 841 14	
J. Sedgwick, late collector 3d district, California.....		110 122 97	
A. Briggs, late collector 4th district, California.....		149 460 54	
A. L. Frost, collector 4th district, California.....		24 758 45	
W. C. L. Smith, collector 5th district, California.....		89 643 86	
Charles Maltby, late collector 5th district, California.....		433 92	
T. Cordis, collector, Arizona.....		14 838 87	
J. H. Morrison, collector, Colorado.....		76 274 56	
G. P. Bennett, collector, Dakota.....		7 154 90	
J. C. Geer, late collector, Idaho.....		10 644 25	
A. Savage, collector, Idaho.....		8 000 00	
T. P. Fuller, collector, Montana.....		8 138 43	
S. L. Watson, collector, Montana.....		19 163 40	
G. A. King, collector, Nevada.....		83 237 17	
G. A. Smith, collector, New Mexico.....		23 237 51	
O. J. Hollister, collector, Utah.....		51 559 95	
S. Coulter, late collector, Washington Territory.....		8 459 17	
J. R. Hayden, collector, Washington Territory.....		6 333 04	
T. Harlow, collector, Wyoming.....		11 112 99	
F. E. Spinner, Treasurer United States.....		119 853 90	
Commissioner Internal Revenue.....		6, 999, 501 10	
			113, 729, 314 14
<i>From consular fees.</i>			
L. T. Adams, consul, Malta.....		149 94	
D. M. Armstrong, consul-general, Rome.....		629 00	
D. Atwater, consul, Tahiti.....		1 174 82	
T. Adamson, consul, Pernambuco.....		868 86	
Carried forward.....		2, 522 62	304, 701, 149 22

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$2,822.62	\$304,701,149.22
J. J. Andrews, vice commercial agent, San Juan.....	9.00	
A. Badeau, consul-general, London.....	11,949.24	
F. N. Blake, consul, Fort Erie.....	1,816.50	
C. H. Branscomb, consul, Manchester.....	6,182.69	
S. H. M. Byers, consul, Zurich.....	2,480.17	
R. Beardsley, consul, Alexandria.....	267.48	
F. W. Behn, consul, Messina.....	1,885.44	
W. C. Brown.....	53	
William Bertram, consul, Montevideo.....	22.80	
D. H. Bailey, consul, Hong-Kong.....	7,440.79	
W. L. M. Burger, consul, Algiers.....	6.00	
F. P. Brewer, consul, Piræus.....	3.00	
H. A. Badham, consul-general, Tampico.....	190.20	
A. Bushnell, commercial agent, Gaboon.....	4.00	
E. D. Bruner, consul, Talcahuano.....	444.26	
G. H. Butler, late consul-general, Alexandria.....	35.19	
O. B. Bradford, vice-consul-general, Shanghai.....	9,919.30	
C. J. Clinch, consul, Bordeaux.....	1,984.02	
J. M. Coe, commercial agent, Apia.....	73.33	
D. E. Clapp, consul, Buenos Ayres.....	5,528.91	
R. C. Chilton, consul, Clifton, Ontario.....	4,966.09	
E. Conroy, consul, San Juan.....	1,235.17	
Clews, Habicht & Co., bankers, London.....	197,654.27	
F. M. Cordeiro, vice-consul, Rio de Janeiro.....	1,740.62	
T. S. Cottrell, commercial agent, San Juan del Norte.....	112.50	
J. C. Caldwell, consul, Valparaiso.....	339.00	
M. Chance, consul, Nassau.....	810.14	
M. M. De Lano, consul, Foo-Chow.....	1,239.78	
A. V. Dockrey, consul, Stettin.....	62.00	
C. W. Drury, vice commercial agent, Lanthala.....	47.09	
S. W. Dabney, consul, Taval.....	395.20	
J. De la Montagnie, consul, Boulogne.....	72.00	
G. W. Driggs, consul, Turk's Island.....	529.75	
T. H. Dudley, consul, Liverpool.....	30,165.20	
W. A. Dart, consul, Montreal.....	5,880.07	
H. W. Diman, consul, Lisbon.....	277.28	
A. N. Duffie, consul, Cadiz.....	1,047.35	
F. M. Nemigyo, consul, Tobasco.....	5.73	
D. M. Dunn, consul, Charlottetown.....	732.37	
B. O. Duncan, consul, Naples.....	750.00	
W. Dill.....	1,630.32	
H. Erni, consul, Basle.....	1,921.80	
R. A. Edes, consul, Bahia.....	868.56	
W. H. Evans, consul, Maranhan.....	150.79	
D. Eckstein, consul, Victoria.....	106.58	
W. W. Edgecomb, consul, Capetown.....	528.92	
H. Fox, consul, Falmouth.....	794.55	
J. P. Finkelmiel, consul, Tamatane.....	36.59	
W. Flint, consul, Chin Kiang.....	3,427.97	
P. Figgelmessy, consul, Demerara.....	2,500.00	
J. C. Fletcher, consul, Oporto.....	175.00	
P. Frank.....	881.83	
T. Fitman, consul, St. Helena.....	426.88	
C. R. Follin, Onoa.....	24.17	
S. L. Glasgow, consul, Havre.....	4,174.48	
J. B. Gould, consul, Birmingham.....	3,718.42	
J. R. Gearey, consul, Malaga.....	2,155.45	
A. F. Garrison, consul, Guaymas.....	329.56	
J. H. Goodenow, consul-general, Constantinople.....	493.49	
S. Goutier, consul, Cape Haytien.....	507.27	
S. B. Hance, consul, Kingston.....	1,385.50	
H. C. Hall, consul, Matanzas.....	9,289.29	
J. T. Howard, consul, Leghorn.....	1,766.68	
Wm. Hernon, consul, St. Johns, (Quebec).....	3,638.23	
J. M. Hinds, consul, Rio Janeiro.....	5,783.23	
D. K. Hobart, consul, Windsor, N. S.....	118.04	
J. B. Hay, consul-general, Beirut.....	176.02	
E. Hoechstet, consul, Barmen.....	2,322.55	
J. H. Haws, consul, Hakodadi.....	415.88	
G. H. Horstman, consul, Munich.....	1,629.07	
A. S. Hauaberg, consul, Carthagena.....	379.14	
R. M. Hanson, consul, Bremen.....	1,778.36	
J. Harris, vice-consul, Osaka Hiogo.....	284.84	
M. M. Jackson, consul, Halifax.....	3,895.91	
J. Jenkins, consul, Glasgow.....	3,450.49	
R. M. Johnson, consul, Han Kow.....	2,466.43	
E. Johnson, consul, Tampico.....	336.32	
E. R. Jones, consul, Newcastle-upon-Tyne.....	1,582.00	
R. G. W. Jewell, consul, Canton.....	1,421.88	
E. Klappprecht, consul.....	2,236.69	
R. S. Kendall, consul.....	13.75	

Carried forward..... 370,379.06 304,701,149.22

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.		
Brought forward.....		\$370, 379 06 \$304, 701, 149 22
S. H. Kingman.....		6 50
J. M. Lucas, consul, Tunstall.....		2, 382 85
C. W. Legendre, consul, Amoy.....		2, 179 67
B. Lindsey, consul, St. Catharines.....		87 68
O. M. Long, consul, Panama.....		2, 827 12
A. C. Litchfield, consul, Calcutta.....		5, 999 54
J. D. Long, consul, Montevideo.....		775 60
C. H. Loch, consul, Lagnayra.....		441 69
P. A. McKellar, consul, Valparaiso.....		1, 916 77
C. S. Mattoon, consul, Honolulu.....		5, 011 30
C. Mueller, consul, Amsterdam.....		1, 302 16
R. Mead, consul, San Juan del Sur.....		474 16
W. P. Mangum, consul, Nagasaki.....		861 72
L. Monti, consul, Palermo.....		1, 603 22
M. McDugal, consul, Dundee.....		2, 703 36
F. A. Matthews, consul, Tangiers.....		27 50
J. Murphy, consul, Payta.....		307 49
P. M. Nickerson, consul, Batavia.....		972 14
L. P. Olds, consul, San Juan del Norte.....		262 42
P. J. Osterhaus, consul, Lyons.....		2, 761 55
F. W. Partridge, consul, Bangkok.....		197 92
N. Pike, consul, Port Louis.....		200 48
W. M. Pierson, consul, El Paso del Norte.....		66 50
F. Pond, consul, Para.....		2, 539 64
T. T. Prentis, consul, Seychelles.....		102 42
T. H. Pearne, consul, Kingston.....		3, 246 55
S. D. Pace, consul, Port Sarnia.....		1, 745 40
J. Park, consul, Aix la Chapelle.....		2, 500 00
F. Poll, vice-consul, Stettin.....		140 96
W. R. Page, consul, Port Said.....		19 50
A. C. Phillips, consul, Port Erie, Ontario.....		2, 860 09
M. M. Price, consul, Marseilles.....		3, 569 54
C. E. Perry, consul, Aspinwall.....		2, 731 07
P. S. Post, consul, Vienna.....		3, 386 78
J. B. Poole, consul, Tabasco.....		216 48
E. P. Pellet, consul, Sabanilla.....		22 64
G. Pometz, consul, St. Petersburg.....		460 50
J. Rea, consul, Belfast.....		2, 896 25
H. B. Ryder, consul, Chemnitz.....		2, 494 51
F. S. Richards, consul, Leeds.....		4, 571 45
I. M. Reed, consul, Paris.....		12, 573 82
E. Robinson, consul, Hamburg.....		2, 874 91
J. S. Rainels, consulate, Tunstall.....		3, 716 01
A. A. Silva, consul, St. Paul de Loando.....		37 17
J. W. Striker, consul, Pernambuco.....		1, 380 16
J. H. Stewart, consul, Londonderry.....		4, 253 95
A. D. Shaw, consul, Toronto.....		4, 636 42
F. G. S. Strive, consul, Quebec.....		1, 163 16
G. W. Swift, consul, Windsor.....		2, 631 29
J. Smith, vice-consul, Suez.....		119 10
J. A. Skelton, consul, Mexico.....		499 00
T. P. Smith, consul, La Rochelle.....		354 50
J. W. Siler, consul, Santa Cruz.....		149 12
F. Schütz, consul, Rotterdam.....		2, 170 29
C. S. Sims, consul, Prescott.....		1, 701 03
T. C. Smith, consul, Odessa.....		66 50
E. J. Smithers, consul, Smyrna.....		1, 220 68
A. G. Strider, consul, Singapore.....		676 53
C. O. Shepard, consul, Kanagawa.....		7, 370 34
L. Laurie, consul, Aux Cayes.....		123 06
G. F. Seward, consul-general, Shanghai.....		1, 029 26
H. J. Sprague, consul, Gibraltar.....		671 22
J. A. Sutter, consul, Acapulco.....		1, 014 80
E. B. Simmons, vice-consul, St. Thomas.....		1, 366 55
E. Stanton, consul, Bristol.....		6 29
E. T. Shepard, consul, Tien-tsin.....		277 58
J. Seys, minister resident and consul-general, Liberia.....		58 86
O. M. Spencer, consul, Genoa.....		1, 595 92
A. T. A. Torbert, consul-general, Havana.....		22, 766 66
A. A. Thompson, consul, Godrich.....		792 04
J. W. Tayler, consul, Wimepeg.....		563 60
D. Turner, consul, La Paz.....		1, 568 33
C. M. Travis, consul, Para.....		620 85
A. W. Thayer, consul, Trieste.....		1, 506 38
W. H. Townsend, consul, Cork.....		1, 228 77
R. Trenor, vice-consul, Valencia.....		2 00
Wm. Thompson, consul, Southampton.....		360 50
Jas. Thornton chargé d'affaires, Peru.....		239 93
C. H. Upton, consul, Geneva.....		1, 599 67
E. Vaughan, consul, Coatocook.....		6, 379 26
W. A. Vesey, consul, Nice.....		457 00

Carried forward.....

529, 114 69 304, 701, 149 22

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$529, 114 69	\$304, 701, 149 22
J. C. Wingate, consul, Swatow.....	563 79	
J. H. Whalen, consul, Port Mahon.....	11 00	
J. G. White, consul-general, Auckland.....	223 31	
W. P. Webster, consul-general, Frankfurt.....	3, 329 70	
G. L. Washington, vice-consul, Matanzas.....	1, 150 00	
D. B. Warner, consul, St. Johns, N. B.....	2, 514 57	
C. Wiele, consul, Guayaquil.....	469 97	
J. R. Weaver, consul, Antwerp.....	2, 771 54	
D. J. Williamson, consul, Collao.....	2, 310 44	
C. B. Webster, consul, Sheffield.....	1 94	
T. F. Wilson.....	861 75	
A. Willard, 3d gr. consul, Guaymas.....	155 92	
J. F. Webb, consul, Zanzibar.....	84 95	
H. J. Winsor, consul, Sonnenberg.....	2, 128 37	
A. Young, consul, Rio Grande.....	192 00	
		545, 883 94

From steamboat fees.

C. A. Arthur, collector, New York.....	39, 692 82	
J. S. Adams, collector, Saint Johns.....	309 15	
J. C. Abercrombie, collector, Burlington, Iowa.....	127 05	
Jas. Atkins, collector, Savannah, Geo.....	2, 936 06	
H. C. Akeley, collector, Michigan, Mich.....	2, 055 72	
J. A. P. Allen, collector, New Bedford, Mass.....	289 97	
W. L. Ashmore, collector, Burlington, N. J.....	361 26	
W. L. Adams, collector, Oregon.....	1, 212 44	
J. H. Bailey, collector, Portsmouth, N. H.....	139 74	
H. A. Burt, collector, Superior, Mich.....	1, 993 91	
R. R. Bolling, late collector, Louisiana, Ky.....	631 90	
W. A. Baldwin, collector, Newark, N. J.....	693 52	
W. Booth, collector, Baltimore, Md.....	2, 863 30	
Jas. Brady, jr., collector, Fall River, Mass.....	393 89	
F. J. Babson, collector, Gloucester, Mass.....	75 00	
S. J. Conly, collector, Philadelphia, Pa.....	15, 643 20	
G. W. Clark, collector, Charleston, S. C.....	2, 669 40	
J. F. Casey, collector, New Orleans, La.....	18, 047 30	
D. G. Carr, collector, Petersburg, Va.....	110 33	
J. F. Collins, collector, Brunswick, Geo.....	75 00	
S. Cooper, collector, Cape Vincent, N. Y.....	75 00	
O. B. Chadbourne, collector, Saco, Me.....	160 50	
T. H. Cole, collector, Saco, Me.....	55 20	
R. W. Daniel, collector, Buffalo, N. Y.....	11, 001 29	
T. C. Defriez, collector, Nantucket.....	44 20	
T. Drew, collector, Puget Sound, Wash.....	2, 651 00	
S. E. De Forrest, collector, Fernandina, Fla.....	29 15	
S. Dodge, collector, Marblehead, Mass.....	25 00	
W. H. Daniels, collector, Appalachicola, Fla.....	33 05	
J. M. Davy, collector, Genesee, N. Y.....	25 00	
C. S. English, collector, Georgetown, D. C.....	601 76	
J. H. Elmer, collector, Bridgetown, N. J.....	184 59	
W. M. Evans, collector, Parkersburg, W. Va.....	1, 060 28	
E. W. Fox, collector, Saint Louis, Mo.....	14, 296 58	
G. Fisher, collector, Cairo, Ill.....	979 71	
R. W. Fitzhugh, collector, Natchez, Miss.....	25 00	
R. F. Gaggin, collector, Erie, Pa.....	560 87	
W. H. Huse, collector, Newburyport, Mass.....	100 00	
George Hubbard, collector, Stonington, Conn.....	282 78	
H. F. Heriot, collector, Georgetown, S. C.....	225 00	
E. B. Hamilton, collector, Quincy, Ill.....	299 80	
P. Hornbrook, collector, Evansville, Ind.....	3, 459 25	
W. R. Holliday, collector, Wheeling, W. Va.....	4, 727 57	
J. S. Hanover, collector, Fairfield, Conn.....	301 85	
J. M. Humphreys, collector, Richmond, Va.....	75 00	
W. S. Havens, collector, Sag Harbor, N. Y.....	50 00	
J. A. Hall, collector, Waldoboro, Me.....	175 00	
J. B. Hawley, collector, Saint Josephs, Mo.....	235 72	
A. Hinman, collector, Oregon, Oreg.....	251 46	
W. D. Hare, collector, Oregon, Oreg.....	75 00	
J. L. Haynes, collector, Texas, Tex.....	124 34	
R. J. Howard, collector, Saint Louis, Mo.....	5 00	
N. B. Judd, collector, Chicago, Ill.....	6, 240 23	
G. Jerome, collector, Detroit, Mich.....	8, 808 97	
J. Jorgenson, collector, Petersburg, Va.....	25 00	
I. N. Keeler, collector, Albany, N. Y.....	4, 514 15	
J. A. Kline, collector, Vicksburg, Miss.....	83 50	
P. P. Kidder, collector, Dunkirk, N. Y.....	25 00	
R. W. King, collector, Pamlico, N. C.....	81 95	
S. Longfellow, collector, Machias, Me.....	75 15	
J. P. Lusc, collector, Louisville, Ky.....	5, 004 28	
L. Lee, jr., collector, Norfolk, Va.....	3, 624 95	
D. E. Lyon, collector, Dubuque, Iowa.....	295 65	
Carried forward.....	161, 345 74	305, 247, 033 16

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$161,345 74	\$305,247,033-16
G. T. Marshall, collector, New London, Conn.....	3,239 70	
J. E. McLean, collector, Chicago, Ill.....	50 00	
C. G. Manning, collector, Albemarle, N. C.....	75 00	
William Miller, collector, Mobile, Ala.....	2,061 50	
S. W. Macy, collector, Newport, R. I.....	1,274 08	
W. F. Miller, collector, Alton, Ill.....	25 00	
R. W. Mullen, collector, Teche, La.....	246 10	
C. S. Mills, collector, Richmond, Va.....	128 67	
John Maguire, late collector, local inspector steamboats.....	2,000 00	
A. J. Murat, collector, Apalachicola, Fla.....	433 80	
C. Northrop, collector, New Haven, Conn.....	583 09	
W. D. Nolen, collector, Wilmington, Del.....	802 75	
E. S. J. Nealley, collector, Bath, Me.....	496 75	
A. Newton, collector, Vicksburg, Miss.....	166 00	
N. Patten, collector, Galveston, Tex.....	2,595 89	
A. Putnam, collector, Middletown, Conn.....	1,099 65	
C. W. Palfray, collector, Salem, Mass.....	25 00	
T. G. Phelps, collector, San Francisco, Cal.....	44 60	
T. Russell, collector, Boston, Mass.....	5,270 05	
S. P. Remington, collector, Oswegatchie, N. Y.....	232 80	
E. Root, collector, Oswego, N. Y.....	1,031 80	
D. Rumley, collector, Wilmington, N. C.....	631 19	
T. P. Robb, collector, Savannah, Ga.....	35 82	
R. M. Reynolds, collector, Mobile, Ala.....	185 20	
T. B. Shannon, collector, San Francisco, Cal.....	6,727 77	
C. McK. Smith, collector, Perth Amboy, N. J.....	1,487 50	
W. Silvey, collector, Newark, N. J.....	128 59	
Thomas Steel, collector, Pittsburgh, Pa.....	10,696 35	
R. H. Stephenson, collector, Cincinnati, Ohio.....	9,733 05	
H. K. Smith, collector, Omaha, Nebr.....	398 70	
W. J. Smith, collector, Memphis, Tenn.....	4,869 17	
H. M. Scott, collector, Willamette, Oreg.....	2,834 44	
J. C. Stoeber, collector, Minnesota.....	1,610 24	
J. P. Sanborn, collector, Huron, Mich.....	4,853 60	
James Shaw, jr., collector, Providence, R. I.....	765 73	
G. C. Stevens, collector, Milwaukee, Wis.....	4,702 88	
C. D. Smith, collector, Paducah, Ky.....	100 50	
H. Stuart, late collector, Texas.....	53 00	
J. Shepard, collector, Saint Mary's, Ga.....	50 00	
H. Selby, collector, Du Luth, Minn.....	100 00	
P. S. Slevin, collector, Miami, Ohio.....	165 15	
J. L. Thomas, jr., collector, Baltimore, Md.....	6,853 90	
J. G. Taylor, collector, Annapolis, Md.....	25 00	
D. Turner, collector, Alexandria, Va.....	275 00	
W. R. Taylor, collector, Bristol, R. I.....	25 00	
J. Washburn, jr., collector, Passamaquoddy, Me.....	2,568 44	
C. R. Whidden, collector, Passamaquoddy, Me.....	220 96	
P. G. Watmough, collector, Cuyahoga, Ohio.....	4,301 95	
A. Woolf, collector, Nashville, Tenn.....	2,149 35	
W. Wells, collector, Petersburg, Va.....	3,016 75	
D. Wann, collector, Galena, Ill.....	5,001 93	
W. P. Wingate, collector, Bangor, Me.....	244 75	
J. E. Woodward, collector, Paducah, Ky.....	244 02	
Z. Youngs, collector, Sandusky, O.....	805 66	

259,092 56

From registers and receivers' fees.

W. A. Arnold, receiver of public moneys, Central City, Colo.....	3,178 00	
G. Agersberg, late receiver of public moneys, Springfield, Dak.....	627 94	
U. Bruner, receiver of public moneys, West Point, Nebr.....	5,513 10	
J. C. Braden, receiver of public moneys, Litchfield, Minn.....	4,767 53	
S. S. Burton, receiver of public moneys, La Crosse, Wis.....	5,844 46	
J. F. Boyer, receiver of public moneys, Walla Walla, Wash.....	3,410 36	
G. N. Black, receiver of public moneys, Springfield, Ill.....	14 00	
D. C. Bloomer, receiver of public moneys, Council Bluffs, Iowa.....	770 47	
S. W. Brown, receiver of public moneys, Vancouver, Wash.....	2,431 66	
N. Blakely, receiver of public moneys, Beatrice, Nebr.....	12,819 17	
W. J. Bodenhamer, receiver of public moneys, Springfield, Mo.....	4,128 00	
E. S. Bayless, receiver of public moneys, Yankton, Dak.....	5,205 31	
J. G. Blackwell, receiver of public moneys, Huntsville, Ala.....	6,585 47	
J. J. Bossier, receiver of public moneys.....	224 16	
C. L. C. Cass, receiver of public moneys, Jackson, Miss.....	8,295 18	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal.....	10,639 50	
S. Cooper, receiver of public moneys, Humboldt, Cal.....	1,353 34	
D. Chaplin, receiver of public moneys, LeGrand, Oreg.....	3,243 25	
C. A. Cook, receiver of public moneys, Pueblo, Colo.....	7,159 97	
A. Cox, receiver of public moneys, Walla Walla, Wash.....	1,032 00	
J. M. Castello, receiver of public moneys, Fair Play, Colo.....	400 00	
Geo. W. Corey, receiver of public moneys, Cheyenne, Wyo.....	97 00	
Geo. Conn, receiver of public moneys, Linkville, Oreg.....	400 00	
W. H. Dingley, late receiver of public moneys, Montgomery, Ala.....	6,145 64	

Carried forward.....

88,198 87 305,506,125 72

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	\$88, 189 87	\$305, 506, 125 72
T. W. Dexter, receiver of public moneys, Aurora, Nev.	1, 199 70	
A. A. Day, receiver of public moneys, East Saginaw, Mich.	1, 213 28	
R. A. Edgerton, receiver of public moneys, Little Rock, Ark.	9, 109 80	
D. Engan, receiver of public moneys, Tallahassee, Fla.	1, 500 00	
M. P. Freeman, receiver of public moneys, Elko, Nev.	610 01	
J. Fox, receiver of public moneys, Grand Island, Nebr.	12, 072 04	
J. C. Fullerton, receiver of public moneys, Roseburgh, Oreg.	1, 202 78	
P. Finlay, receiver of public moneys, Montgomery, Ala.	389 98	
H. Fellows, receiver of public moneys, Sacramento, Cal.	6, 618 05	
W. H. Feller, receiver of public moneys, Du Luth, Minn.	3, 890 63	
J. M. Farland, receiver of public moneys, Detroit, Mich.	2, 333 22	
A. R. Flint, late receiver of public moneys, Roseburgh, Oreg.	14 00	
J. N. Gott, late receiver of public moneys, Booneville, Mo.	5, 095 00	
William Y. Gilmore, receiver of public moneys, Chillicothe.	77 50	
G. L. Godfrey, receiver of public moneys, Des Moines, Iowa.	1, 588 22	
J. B. Hyde, receiver of public moneys, Visalia, Cal.	1, 665 00	
W. H. Hyatt, late receiver of public moneys, New Orleans, La.	9, 006 84	
B. Hernan, late receiver of public moneys, Roseburgh, Oreg.	6, 593 98	
P. Hannah, receiver of public moneys, Traverse City, Mich.	11, 297 06	
I. W. Haverstick, receiver of public moneys, Los Angeles, Cal.	355 00	
E. J. Jenkins, receiver of public moneys, Concordia, Kans.	30, 571 09	
J. L. Jennings, receiver of public moneys, Ionia, Mich.	6, 500 00	
W. H. Kelley, receiver of public moneys, Redwood Falls, Minn.	8, 385 92	
E. W. Little, receiver of public moneys, Santa Fe, N. Mex.	310 96	
F. H. Langley, receiver of public moneys, North Platte, Nebr.	653 24	
George Lount, receiver of public moneys, Prescott, Ariz.	2, 257 00	
L. Lewiston, receiver of public moneys, Du Luth, Minn.	139 26	
S. Moore, receiver of public moneys, Mobile, Ala.	3, 907 50	
J. L. Moser, receiver of public moneys, Ironton, Nebr.	5, 877 64	
Charles McDonald, receiver of public moneys, Shasta, Cal.	1, 341 50	
C. H. McLaughlin, late receiver of public moneys, Denver, Colo.	8, 250 51	
George Merrill, receiver of public moneys, Topeka, Kans.	6, 902 74	
T. C. McClure, receiver of public moneys, Saint Cloud, Minn.	13, 015 02	
A. Miller, receiver of public moneys, Susanville, Cal.	5, 115 81	
J. F. Mason, receiver of public moneys, Falls Saint Croix, Wis.	4, 123 27	
C. S. Nicolls, receiver of public moneys, Independence, Kans.	325 16	
J. Neville, receiver of public moneys, New Orleans, La.	370 35	
G. B. Overton, receiver of public moneys, Salt Lake, Utah.	11, 154 73	
E. D. Payne, receiver of public moneys, Visalia, Cal.	4, 385 00	
O. Perrin, receiver of public moneys, Stockton, Cal.	8, 723 52	
T. Plowman, receiver of public moneys, Cawker City, Kans.	23, 030 60	
L. D. F. Poore, receiver of public moneys, Springfield, Dak.	13 11	
G. F. Potter, receiver of public moneys, Pembina, Dak.	363 88	
D. L. Quaw, receiver of public moneys, Wausau, Wis.	4, 113 02	
R. Reynolds, receiver of public moneys, Oak Lake, Minn.	12, 606 70	
O. Roos, receiver of public moneys, Taylor's Falls, Minn.	2, 820 86	
M. W. Reynolds, receiver of public moneys, Independence, Kans.	6, 972 81	
J. C. Rudolph, receiver of public moneys, New Ulm, Minn.	10, 301 70	
J. C. Redfield, receiver of public moneys, Wichita, Kans.	38, 653 39	
J. S. Ray, receiver of public moneys, Monroe, La.	2, 116 05	
James Scott, receiver of public moneys, Dakota City, Nebr.	7, 020 00	
S. Star, receiver of public moneys, Helena, Mont.	3, 536 00	
W. A. Shannon, receiver of public moneys, Augusta, Kans.	2, 942 12	
H. M. Stocking, receiver of public moneys, Eau Claire, Wis.	8, 822 91	
R. G. Stuart, receiver of public moneys, Olympia, Wash.	6, 691 00	
J. Stout, receiver of public moneys, Boise City, Idaho.	355 93	
A. Steck, receiver of public moneys, Denver, Colo.	2, 196 00	
W. R. Smith, receiver of public moneys, Sioux City, Iowa.	15, 662 00	
G. P. Tucker, receiver of public moneys, Lincoln, Nebr.	40, 316 26	
J. Turner, late receiver of public moneys, Grand Island, Nebr.	11, 003 50	
E. Teegarden, receiver of public moneys, Marysville, Cal.	6, 650 24	
A. A. Tufts, receiver of public moneys, Camden, Ark.	3, 325 00	
N. Thatcher, receiver of public moneys, Menasha, Wis.	976 78	
J. A. Torrence, receiver of public moneys, Harrison, Ark.	9, 813 01	
J. H. Vaddy, receiver of public moneys, Alexandria, Ark.	8, 301 34	
W. Vincent, receiver of public moneys, Fort Dodge, Iowa.	4, 428 94	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich.	9, 882 27	
F. Walcott, receiver of public moneys, Cheyenne, Wyo.	557 00	
D. K. Wagstaff, receiver of public moneys, Salina, Kans.	37, 427 48	
I. H. Wing, receiver of public moneys, Bayfield, Wis.	399 95	
J. B. Wakefield, receiver of public moneys, Jackson, Minn.	15, 838 83	
H. Warren, receiver of public moneys, Oregon City, Oreg.	6, 267 78	
R. L. Warren, late receiver of public moneys, Ea Layman, Mich.	3, 278 30	
N. J. Wallace, late receiver of public moneys, Vermillion, Dak.	8, 080 60	
E. Worthing, receiver of public moneys, Lowell, Nebr.	24, 109 11	
J. J. Works, receiver of public moneys, Austin, Nev.	1, 300 03	
S. C. Wright, receiver of public moneys, Carson City, Nev.	2, 181 43	
J. M. Washburn, receiver of public moneys, Vermillion, Dak.	5, 942 15	
C. A. Arthur, collector, New York, N. Y.	56, 918 58	

637, 407 90

Carried forward..... 306, 143, 533 62

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

From marine-hospital tax.

Brought forward.....	\$306, 143, 533 62
W. L. Ashmore, collector, Burlington, N. J.....	431 20
A. C. Abercrombie, collector, Burlington, Iowa.....	48 40
H. C. Akeley, collector, Michigan, Mich.....	1, 945 09
James Atkins, collector, Savannah, Ga.....	2, 698 80
J. A. P. Allen, collector, New Bedford, Mass.....	1, 259 50
J. S. Adams, collector, Saint John's, Fla.....	880 55
I. S. Adams, collector, Great Egg Harbor, N. J.....	1, 684 31
F. J. Babson, collector, Gloucester, Mass.....	1, 147 73
W. Booth, collector, Baltimore, Md.....	4, 959 15
J. H. Bailey, collector, Portsmouth, N. H.....	496 62
W. A. Baldwin, collector, Newark, N. J.....	929 88
Jas. Brady, jr., collector, Fall River, Mass.....	1, 262 98
H. A. Burt, collector, Superior, Mich.....	279 40
E. A. Bragdon, collector, York, Me.....	79 93
J. H. Bartlett, collector, Little Egg Harbor, N. J.....	543 86
S. I. Comley, collector, Philadelphia, Pa.....	17, 414 69
S. Cooper, collector, Cape Vincent, N. Y.....	428 60
O. B. Chadbourne, collector, Saco, Me.....	125 14
G. W. Clark, collector, Charleston, S. C.....	2, 838 81
J. F. Casey, collector, New Orleans, La.....	17, 199 14
T. H. Cole, collector.....	130 51
D. G. Carr, collector, Petersburg, Va.....	104 27
J. T. Collins, collector, Brunswick, Ga.....	427 90
R. W. Daniels, collector, Buffalo, N. Y.....	5, 562 04
S. E. De Forest, collector, Fernandina, Fla.....	560 34
A. C. Davis, collector, Beaufort, N. C.....	618 94
F. Drew, collector, Puget Sound, Wash.....	3, 819 36
S. Dodge, collector, Marblehead, Mass.....	64 45
J. M. Davy, collector, Geessee, N. Y.....	116 38
T. C. Defriez, collector, Nantucket, Mass.....	81 05
W. H. Daniels, collector, Apalachicola, Fla.....	181 10
T. E. Ellsworth, collector, Niagara, N. Y.....	107 93
J. H. Elmer, collector, Bridgeton, N. J.....	3, 527 40
C. S. English, collector, Georgetown, D. C.....	1, 991 50
W. M. Evans, collector, Parkersburgh, W. Va.....	1, 159 65
E. W. Fox, collector, Saint Louis, Mo.....	11, 173 84
R. W. Fitzhugh, collector, Natchez, Miss.....	205 65
Geo. Fisher, collector, Cairo, Ill.....	1, 077 01
R. F. Gaggin, collector, Erie, Pa.....	1, 232 57
Geo. Gage, collector, Beaufort, S. C.....	96 94
A. J. Goss, collector, Saint Augustine, Fla.....	25 92
A. Hinman, collector, Oregon, Oreg.....	527 19
W. H. Huse, collector, Newburyport, Mass.....	293 54
J. A. Hall, collector, Waldoborough, Me.....	3, 126 39
W. S. Havens, collector, Sag Harbor, N. Y.....	964 66
Geo. Hubbard, collector, Stonington, Conn.....	1, 032 94
H. F. Heriot, collector, Georgetown, S. C.....	229 93
W. D. Hare, collector, Oregon, Oreg.....	59 76
J. L. Haynes, collector, Texas, Tex.....	271 63
J. S. Hanover, collector, Fairfield, Conn.....	1, 717 39
W. R. Holliday, collector, Wheeling, W. Va.....	1, 232 13
H. Hazen, collector, Fernandina, Fla.....	104 75
P. Hornbrook, collector, Evansville, Ind.....	2, 071 30
J. M. Humphreys, collector, Richmond, Va.....	282 76
J. B. Hawley, collector, Saint Joseph, Mo.....	124 72
E. B. Hamilton, collector, Quincy, Ill.....	94 40
Geo. Jerome, collector, Detroit, Mich.....	6, 356 49
N. B. Judd, collector, Chicago, Ill.....	7, 756 95
Jas. Jones, collector, Town Creek, Me.....	216 40
J. Jorgenson, collector, Petersburg, Va.....	33 20
I. N. Keeler, collector, Albany, N. Y.....	2, 213 58
R. W. King, collector, Pamlico, N. C.....	969 75
P. P. Kidder, collector, Dunkirk, N. Y.....	70 92
T. Kearney, collector, Corpus Christi, Tex.....	306 27
S. Longfellow, collector, Machias, Me.....	1, 380 88
H. Lawson, collector, Eastern Dist., Md.....	5, 814 92
D. E. Lyon, collector, Dubuque, Iowa.....	225 00
J. P. Luse, collector, Louisville, Ky.....	1, 548 53
L. Lee, jr., collector, Norfolk, Va.....	3, 528 47
B. Lindsay, collector, Pearl River, Miss.....	133 65
D. C. Marsh, collector, Paso Del Norte, Tex.....	123 24
C. B. Marchant, collector, Edgartown, Mass.....	489 37
S. W. Macy, collector, Newport, R. I.....	1, 842 19
O. McFadden, collector, Wiscasset, Me.....	458 61
A. J. Murat, collector, Apalachicola, Fla.....	67 47
T. E. Millstead, collector, Yorktown, Va.....	83 60
J. E. McLean, collector, Chicago, Ill.....	156 64
G. T. Marshall, collector, New London, Conn.....	1, 035 98
J. K. McCreary, collector, Saluria, Tex.....	581 83

Carried forward..... 193, 378 50 306, 143, 533 62

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$193, 378 50	\$306, 143, 533 62
C. G. Manning, collector, Albemarle, N. C.	570 18	
E. W. Massey, collector, Yorktown, Va.	577 13	
W. T. Miller, collector, Alton, Ill.	28 53	
W. Miller, collector, Mobile, Ala.	2, 404 81	
R. W. Mullen, collector, Teche, La.	530 72	
C. S. Mills, collector, Richmond, Va.	437 44	
C. Northrop, collector, New Haven, Conn.	2, 436 11	
W. D. Nolen, collector, Wilmington, Del.	2, 138 91	
E. S. J. Nealley, collector, Bath, Me.	1, 768 57	
A. Newton, jr., collector, Vicksburgh, Miss.	678 53	
C. H. Odell, collector, Salem, Mass.	109 98	
J. Parmeter, collector, Champlain, N. Y.	466 58	
A. Putnam, collector, Middletown, Conn.	2, 229 19	
N. Patten, collector, Galveston, Tex.	3, 655 90	
C. W. Palfray, collector, Salem, Mass.	213 20	
T. G. Phelps, collector, San Francisco, Cal.	20 99	
H. Potter, jr., collector, Pensacola, Fla.	1, 250 80	
C. K. Prouty, collector, Saluria, Tex.	44 05	
T. Russell, collector, Boston, Mass.	16, 383 85	
B. M. Roberts, collector, Belfast, Mc.	1, 099 36	
R. M. Reynolds, collector, Mobile, Ala.	115 64	
S. P. Remington, collector, Oswegatchie, N. Y.	270 76	
E. Root, collector, Oswego, N. Y.	355 92	
P. Ross, collector, Pearl River, Miss.	92 20	
C. Runley, collector, Wilmington, N. C.	1, 484 83	
W. H. Sargent, collector, Castine, Me.	1, 460 58	
Wm. Silvey, collector, Newark, N. J.	290 72	
C. McK. Smith, collector, Perth Amboy, N. J.	2, 870 23	
T. B. Shannon, collector, San Francisco, Cal.	29, 918 15	
J. A. Starkweather, collector, Saint Mark's, Fla.	241 47	
T. Steel, collector, Pittsburgh, Pa.	4, 895 54	
N. K. Sargent, collector, Kennebunk, Me.	83 22	
N. K. Sawyer, collector, Frenchman's Bay, Me.	1, 157 83	
R. H. Stephenson, collector, Cincinnati, Ohio.	6, 274 95	
G. C. Stevens, collector, Milwaukee, Wis.	4, 487 81	
Jas. Shaw, jr., collector, Providence, R. I.	2, 385 29	
P. S. Slevin, collector, Miami, Ohio.	764 91	
J. P. Sanborn, collector, Huron, Mich.	2, 847 41	
J. C. Stoorer, collector, Minnesota, Minn.	1, 205 75	
W. J. Smith, collector, Memphis, Tenn.	1, 576 57	
C. F. Swift, collector, Barnstable, Mass.	1, 444 83	
W. T. Spencer, collector, Saint Mary's, Ga.	207 71	
H. K. Smith, collector, Omaha, Nebr.	566 53	
H. W. Scott, collector, Willamette, Oreg.	1, 265 78	
H. Selby, collector, Du Luth, Minn.	57 60	
J. Shepard, collector, Saint Mary's, Ga.	144 59	
E. M. Sandy, collector, Tappahannock, Va.	74 08	
J. L. Thomas, collector, Baltimore, Md.	11, 742 32	
D. Turner, collector, Alexandria, Va.	632 81	
W. R. Taylor, collector, Bristol, R. I.	181 38	
J. G. Taylor, collector, Annapolis, Md.	458 33	
Geo. Toy, collector, Cherrystone, Va.	2, 236 20	
Wm. G. Vance, collector, Key West, Fla.	3, 242 50	
W. P. Wingate, collector, Bangor, Me.	1, 476 17	
C. R. Whidden, collector, Passamaquoddy, Me.	2, 995 20	
I. Washburn, jr., collector, Portland, Me.	3, 786 10	
P. J. Watmough, collector, Cuyahoga, Ohio.	4, 684 52	
D. Wann, collector, Galena, Ill.	717 18	
J. E. Woodward, collector, Paducah, Ky.	549 06	
Wm. Wells, collector, Vermont, Vt.	342 22	
W. Warner, collector, Mobile, Ala.	107 48	
W. R. Wentworth, collector, Tappahannock, Va.	717 73	
A. Woolf, collector, Nashville, Tenn.	760 10	
H. H. Wilkinson, collector, Pearl River, Miss.	70 24	
J. Young, collector, Sandusky, Ohio.	1, 339 24	
		\$333, 003 03

From proceeds of Government property.

C. Alligood.....	249, 193 46	
J. J. Almy.....	25 00	
E. B. Atwood.....	1, 596 44	
B. Aldrich.....	25	
W. L. Ashmore.....	18 35	
John Anderson.....	6 45	
H. L. Abbott.....	3 75	
H. A. Allen.....	3 00	
Wm. Arthur.....	259 70	
Wm. Adams.....	467 48	
C. H. Alden.....	8 59	
J. Q. Adams.....	423 70	
Carried forward.....	252, 006 17	306, 476, 536 65

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.		
Brought forward.....	\$252,006 17	\$306,476,536 65
H. A. Adams.....	126 00	
T. Artand.....	188 86	
B. Alvord.....	77 50	
C. C. Ames.....	4 80	
E. Allsworth.....	31 25	
T. C. Acton.....	5,302 05	
A. Barrett.....	58 92	
C. Bryant.....	436 88	
J. W. Bubbs.....	61 50	
J. H. Baldwin.....	244 23	
A. H. Bowman.....	154 70	
L. S. Babbitt.....	75,148 25	
J. Belger.....	181 58	
Geo. T. Beall.....	48,178 91	
A. B. Brown.....	4 50	
Geo. R. Bacon.....	447 70	
J. W. Barriger.....	569 44	
P. P. Barnard.....	1,479 11	
F. W. Burton.....	3 35	
G. M. Bascom.....	1,238 96	
H. B. Brinkerhoff.....	139 37	
J. M. Bell.....	470 49	
M. P. Buffeen.....	205 85	
J. H. Baldwin.....	366 65	
M. Barber.....	4,002 52	
F. H. Baker.....	2 46	
J. W. Boyne.....	126 44	
J. B. Burbank.....	615 10	
J. W. Bean.....	41 22	
S. Blair.....	1,732 29	
C. A. Booth.....	15 70	
G. W. Bradley.....	624 32	
A. E. Bates.....	3 62	
G. Barrett, jr.....	572 41	
G. W. Beaman.....	343 51	
A. P. Blunt.....	296 66	
R. T. Bates.....	19 65	
C. Bird.....	217 44	
L. F. Burnett.....	220 00	
J. H. Belcher.....	3,116 95	
J. L. Bullis.....	365 50	
J. W. Burns.....	132 32	
E. A. Belger.....	1,059 37	
W. H. Beck.....	30 00	
W. F. Buchanan.....	64 87	
L. Blakeslee.....	94 74	
J. W. Brewer.....	252 15	
A. D. Breed.....	37,508 08	
William Breeden.....	283 05	
J. P. Brown.....	1 25	
F. Brentzenger.....	38 26	
J. M. Ballard.....	458 77	
J. Brady, jr.....	25 00	
L. P. Bradley.....	125 65	
G. L. Browning.....	25 00	
C. B. Briarly.....	14 84	
J. C. Byrnes.....	5 85	
T. Byrne.....	28 15	
E. Ball.....	13 50	
D. W. Benham.....	2 25	
D. H. Brush.....	1,384 00	
George Bell.....	191 76	
Bureau Engraving and Printing.....	52 50	
A. Beckwith.....	945 05	
G. L. R. Brown.....	105 50	
J. S. Bishop.....	54 71	
F. D. Baldwin.....	1 25	
R. Boyd.....	20 25	
J. G. Butler.....	1,012 50	
N. Collins.....	76 37	
S. W. Custer.....	445 92	
C. Comley.....	2,632 51	
W. J. Campbell.....	864 65	
H. G. Cavenagh.....	302 00	
B. A. Clements.....	13 00	
J. K. Carson.....	20 63	
D. G. Caldwell.....	4 40	
M. A. Cochran.....	3 25	
J. S. Cooper.....	1 50	
N. S. Constable.....	2,750 85	
J. C. Chance.....	73 00	
Carried forward.....	450,586 56	306,476,536 65

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$450,586 56	\$306,476,536 65
H. C. Cook.....	100 00	
M. Cooney.....	9 00	
A. V. Cherbonier.....	503 09	
S. Crispin.....	243,525 83	
J. H. C. Coffin.....	929 47	
J. R. Carmody.....	200 00	
G. F. Cutter.....	102,166 05	
L. A. Chamberlain.....	16 93	
H. J. Crosse.....	4 50	
J. S. Cunningham.....	132 08	
A. M. Clapp.....	37,491 83	
B. M. Custer.....	222 84	
B. C. Card.....	15,312 35	
J. G. Chandler.....	9,234 48	
J. H. Collins.....	88 05	
J. C. Clifford.....	33 89	
E. R. Clark.....	70 25	
C. H. Conrad.....	106 79	
J. Christopher.....	75	
C. B. Comstock.....	274 30	
M. L. Courteney.....	106 95	
P. Cusock.....	1,128 75	
W. T. Croycroft.....	25	
D. K. Clendenin.....	573 05	
C. Chace.....	2 88	
N. B. Cushing.....	160 00	
R. J. A. Clearey.....	3 10	
S. T. Cushing.....	28 40	
J. J. Cloyne.....	40 24	
C. L. Cooper.....	140 65	
W. J. Campbell.....	4 87	
E. M. Camp.....	260 24	
A. G. Chandler.....	1,060 65	
Jas. Calhoun.....	192 85	
C. Carrelleo.....	16 90	
R. H. Clark.....	12 42	
K. E. A. Crofin.....	450 00	
E. S. Curtis.....	97 11	
J. A. Campbell.....	231 97	
J. W. Doshier.....	4 50	
J. J. Dana.....	229 25	
W. Duffey.....	128 62	
G. M. Downey.....	129 54	
Geo. L. Davis.....	1,324 70	
G. B. Dandy.....	766 07	
F. S. Dodge.....	397 00	
C. E. L. B. Davis.....	50	
E. C. Doran.....	8,967 37	
W. H. Daniels.....	9 50	
G. C. Douglass.....	2 87	
W. Deal.....	3 95	
J. V. De Hauno.....	30 50	
Geo. Duff.....	52 50	
G. H. A. Dempel.....	228 00	
T. S. Dunn.....	22 00	
T. Drury.....	7 10	
T. M. Deane.....	88 30	
C. De Witt.....	473 43	
W. A. Elderkin.....	1,085 80	
Geo. Eyster.....	29,694 86	
L. A. Edwards.....	21 81	
D. J. Evans.....	1 75	
J. C. Eldridge.....	2,518 61	
D. Eggert's Sons.....	16 74	
J. B. Engle.....	623 77	
W. S. Edgerly.....	437 43	
O. H. Ernst.....	19 72	
R. J. Eskridge.....	67 84	
F. H. E. Ebstein.....	14,418 97	
O. Etting.....	6 80	
H. A. Ekein.....	352 04	
T. J. Eckerson.....	496 13	
C. P. Eakin.....	256 45	
C. J. Emory.....	213 67	
H. A. Ellis.....	30 00	
Wm. Fielder.....	5 50	
J. P. Farley.....	2,533 53	
E. Furey.....	310 00	
F. Fuger.....	151 22	
J. V. Furey.....	2,347 89	
S. P. Ferris.....	8 76	
Carried forward.....	934,005 31	306,476,536 65

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

	Brought forward.....	\$934, 005 31	\$306, 476, 536 65
W. W. Fleming.....		5, 469 10	
L. Frigerio.....		271 49	
Geo. Fisher.....		448 63	
R. E. Fryer.....		2 50	
L. C. Forsythe.....		2, 083 10	
Geo. F. Foote.....		1, 118 54	
C. W. Foster.....		1, 990 33	
S. W. Fountain.....		464 43	
E. Foster.....		42 46	
H. J. Farnsworth.....		315 69	
J. R. Fitch.....		2 90	
G. L. Gillespie.....		678 33	
G. T. Gridley.....		53 62	
Jas. Gilliss.....		1, 637 17	
W. H. Gardner.....		6 50	
A. P. Greene.....		19 32	
Q. A. Gillmore.....		5, 636 06	
M. C. Grier.....		315 09	
J. Gibbon.....		73 26	
W. Goldsborough.....		12, 079 77	
F. T. Gillett.....		53, 802 06	
C. C. Gilbert.....		18 00	
E. B. Grimes.....		427 53	
B. H. Gilbreath.....		119 55	
E. A. Godwin.....		2, 343 72	
J. R. Gregory.....		53 22	
A. H. Goodloe.....		1, 197 00	
C. N. Gray.....		558 45	
E. B. Gibbs.....		116 45	
T. Garvey.....		14 36	
A. Grant.....		704 42	
J. R. Gibson.....		5 16	
J. B. Guthrie.....		55 25	
C. E. Goddard.....		14 95	
A. C. Girard.....		16 25	
W. P. Craighill.....		25 00	
T. Hillhouse.....		7, 761 68	
D. Hart.....		449 20	
G. S. Hoyt.....		151 05	
P. Hawood.....		95 13	
C. H. Hoyt.....		3, 831 00	
J. Halloran.....		191 87	
R. M. Hall.....		924 60	
D. Hershey.....		92 70	
G. M. Harris.....		83	
W. C. Hemphill.....		95 65	
G. A. Hall.....		576 76	
W. B. Hoog.....		185 00	
H. M. Heiskill.....		6, 787 43	
T. J. Hobbs.....		37 55	
Hydrographic Office.....		60 00	
S. M. Norton.....		41 45	
S. B. Holabird.....		624 67	
W. T. Hertz.....		666 87	
O. H. Howard.....		83 67	
H. H. Humphreys.....		70 15	
J. J. Hogg.....		21 90	
T. J. Haines.....		71 46	
C. L. Hermann.....		1 00	
W. B. Hughes.....		5, 984 26	
P. C. Hains.....		558 00	
D. P. Hancock.....		78 25	
J. C. P. Happersett.....		7 00	
J. F. Hamilton.....		87, 163 72	
J. O. Hier.....		103 70	
J. W. Harway.....		815 86	
W. B. Harris.....		135 00	
L. C. Hunt.....		2 10	
J. K. Hyer.....		53 20	
S. Houston.....		310 20	
C. Hay.....		358 01	
W. H. Hamner.....		81 06	
H. C. Hodges.....		173 40	
T. H. Hathaway.....		2 41	
E. Haywood.....		70 75	
H. J. Hunt.....		2, 238 64	
O. L. Hein.....		50 76	
H. M. Harrington.....		61 70	
Jas. Hinton.....		35	
M. Eooton.....		75	
E. Ingersoll.....		552 20	
Carried forward.....		1, 147, 813 23	306, 476, 536 65

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$1,147,813 23	\$306,476,536 65
A. R. Ives.....	7 69	
J. M. Ingalls.....	151 30	
R. Ingalls.....	58 00	
H. Jackson.....	118 50	
S. S. Jessop.....	22 53	
F. B. Jones.....	3,409 67	
S. A. Johnson.....	1 00	
H. W. James.....	3,287 52	
L. Johnson.....	16 35	
J. W. Jacobs.....	170 35	
R. Joseph.....	36 23	
J. H. January.....	31 60	
Wm. Krause.....	390 97	
J. Kuffe.....	19 87	
W. J. Kyle.....	10,511 80	
J. A. Kress.....	2,450 93	
M. Krasyski.....	196 11	
J. S. King.....	174 13	
Chas. Kellar.....	44 70	
A. S. Kimball.....	4,393 53	
J. P. Kimball.....	26 80	
E. B. Kirk.....	2,275 35	
B. Knickerbocker.....	21 87	
T. T. Knox.....	1,005 75	
H. P. Kingsbury.....	510 75	
H. M. Kendall.....	172 00	
C. L. Kilburn.....	48 90	
G. W. Kingsbury.....	71 56	
C. King.....	70 75	
W. H. King.....	89 05	
A. V. Kauty.....	3,191 20	
R. A. Kingie.....	14 00	
J. C. Kilton.....	3 33	
W. E. Kingsbury.....	900 00	
S. Longfellow.....	146 34	
J. C. G. Lee.....	415 80	
J. G. Leefe.....	858 70	
J. H. Lord.....	26 00	
J. Livers.....	477 25	
F. W. Lincoln.....	840 76	
T. H. Looker.....	266 53	
T. Landers.....	19 35	
G. G. Lott.....	346 20	
T. W. Lord.....	76 34	
W. B. Lyon.....	2 75	
J. F. Lytton.....	4 90	
L. Y. Loring.....	8 53	
George Lyon.....	15 50	
H. Luber.....	204 75	
G. M. Love.....	111 75	
William Myers.....	1,415 78	
J. W. MacLay.....	4,692 24	
J. S. McNaught.....	5 00	
A. S. M. Morgan.....	23,242 90	
J. McAllister.....	28,363 13	
J. McNutt.....	1,403 08	
W. P. Martin.....	172 05	
H. McEldery.....	50	
J. M. Moore.....	8,772 66	
A. J. McGonigle.....	7,523 58	
F. Myers.....	1,100 77	
A. C. Markley.....	874 62	
E. G. Mathey.....	465 00	
George McMiller.....	4 09	
R. Murray.....	37 68	
J. McCabe.....	125 00	
J. R. McGinness.....	14 25	
H. C. Marley.....	3 25	
J. V. D. Middleton.....	21 05	
F. Moore.....	1,134 91	
C. P. Miller.....	210 70	
A. B. Mullett.....	579 54	
J. H. Morrison.....	32 80	
J. M. Marshall.....	664 54	
C. Mackin.....	6 50	
A. McD. McCook.....	1,887 80	
J. Miller.....	142 17	
A. McIntyre.....	423 38	
H. M. McCawley.....	10 50	
R. N. McLaren.....	17 75	
D. W. Mann.....	134 25	

Carried forward..... 1,269,050 29 306,476,536 65

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

	Brought forward.....	\$1,269,050 29	\$306,476,536 65
W. S. Mackey.....		218 00	
W. A. Miller.....		17 50	
W. K. Mayo.....		204 05	
J. D. Murray.....		660 60	
T. Meachem.....		32 50	
W. Matthews.....		9 00	
G. T. Marshall.....		57 80	
A. Montgomery.....		531 25	
J. C. McAdams.....		1,366 80	
C. A. H. McCauley.....		75	
J. McClellan.....		156 70	
D. McIntosh.....		1 00	
S. T. Merrick.....		9 00	
J. J. Melham.....		229 19	
C. G. Manning.....		510 00	
R. McFeeley.....		65 60	
S. McConise.....		37 40	
E. McPherson.....		4,920 30	
C. S. Mills.....		11 35	
A. McGilvray.....		219 57	
C. S. Norton.....		1,416 00	
A. H. Nave.....		291 75	
J. B. Nixon.....		775 96	
H. J. Newlan.....		135 10	
A. H. Norton.....		8 00	
J. W. Niles.....		2 05	
C. E. Nordstrom.....		1,905 49	
T. B. Nichols.....		33 94	
John Newton.....		4,556 28	
A. C. Nordstrom.....		12 10	
W. H. Nash.....		116 85	
Wm. Newlands.....		3 20	
G. S. Oldmixon.....		12 00	
J. J. O'Connell.....		11 30	
J. A. Olmstead.....		158 62	
E. A. Otis.....		60 00	
S. O. Conner.....		36 20	
H. B. Osgood.....		358 99	
R. M. Proud.....		54 73	
R. H. Poillan.....		25 00	
M. L. Potard.....		1,125 19	
G. Perin.....		97 00	
B. F. Pope.....		1 50	
W. R. Parnell.....		317 09	
C. R. Paul.....		25 40	
R. Pettet.....		575 47	
C. Page.....		7 47	
J. E. Porter.....		12 00	
G. A. Pennington.....		54 40	
C. B. Pearose.....		206 80	
J. H. Patzki.....		11 00	
A. H. Payson.....		27 85	
A. C. M. Pennington.....		2 16	
J. Pollock.....		505 54	
B. D. Price.....		11 25	
G. B. Pickett.....		8 00	
S. Pepoon.....		1,482 26	
A. F. Pike.....		12 10	
R. Parks.....		2,690 59	
H. B. Quimby.....		423 78	
D. H. G. Quimby.....		244 06	
Ira Quimby.....		2,580 04	
H. F. Rice.....		3,037 28	
A. F. Rockwell.....		1,063 54	
W. H. Rexford.....		5,640 70	
G. D. Ramsey.....		20 16	
W. J. Reed.....		34 65	
C. H. Rockwell.....		21,438 77	
T. B. Robinson.....		7 19	
B. H. Rogers.....		337 58	
A. G. Robinson.....		5,726 09	
R. G. Rutherford.....		513 84	
C. A. Reynolds.....		3,066 68	
W. V. Richards.....		1,840 45	
E. L. Randall.....		3,531 92	
C. H. Ribble.....		4 00	
T. Russell.....		51 50	
J. F. Rodgers.....		145,063 10	
J. S. Rogers.....		112 96	
F. M. Robinson.....		694 11	
A. Roman & Co.....		300 77	
Carried forward.....		1,491,238,45	306,476,536 65

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$1,491,238 45	\$306,476,536 65
H. M. Roberts.....	46 77	
S. Rand.....	260 00	
F. Reynolds.....	1 00	
R. G. Read.....	5 35	
P. Rector.....	4 00	
J. C. Rankin.....	4,698 36	
Geo. H. Reed.....	80 70	
T. F. Riley.....	145 00	
L. H. Rucker.....	739 25	
W. W. Rogers.....	627 13	
C. S. Roberts.....	2 85	
W. C. Rowelle.....	588 15	
J. W. Rollins.....	7,535 50	
E. K. Russell.....	63 20	
H. Romeyn.....	1,413 00	
A. M. Raphael.....	1 50	
F. Rosencranz.....	10 75	
G. D. Ramsey.....	103 00	
J. H. Saville.....	4,000 53	
W. L. Sereygs.....	46 15	
W. A. Simmons.....	1 97	
L. Smith.....	209 20	
J. L. Sherman.....	240 67	
W. R. Shoemaker.....	1,103 82	
T. C. Sullivan.....	904 56	
C. Sellmar.....	33 10	
J. C. Stafford.....	37 50	
C. Sutherland.....	4,764 42	
J. M. Starr.....	250 74	
C. H. Smith.....	27 00	
A. E. Smith.....	916 35	
E. J. Strong.....	299 90	
Geo. E. Sage.....	13 05	
C. G. Sawtelle.....	93 33	
J. A. Smith.....	10,570 90	
J. H. Strong.....	615 00	
H. E. Stansbury.....	147 20	
H. S. Stanciliff.....	1,556 72	
W. F. Spurgin.....	1,138 00	
V. M. C. Silva.....	70 75	
J. Simpson.....	74 54	
Chas. Styler.....	46 00	
E. H. Shelton.....	1,201 88	
J. M. J. Sarino.....	342 85	
H. B. Sarson.....	15 10	
C. Schinck.....	285 00	
W. R. Steinmetz.....	8 50	
R. Saxton.....	28 41	
F. Schwatka.....	1 35	
J. O. Selby.....	177 90	
W. L. Sherwood.....	2 00	
O. J. Sweet.....	17 10	
T. Sharp.....	24 45	
F. Sissel.....	11 75	
F. E. Spinner.....	1,067 00	
L. Seldmar.....	30 60	
G. C. Smith.....	384 98	
G. W. Steele.....	233 79	
G. K. Spencer.....	3 55	
D. Smiley.....	41 15	
E. Swift.....	7 00	
W. J. Sloan.....	2 50	
C. E. Slade.....	7 00	
D. F. Tozier.....	1 00	
D. M. Taylor.....	2 00	
F. Taylor.....	288 50	
E. B. Thellar.....	65 00	
J. C. Thompson.....	6,801 55	
John Tyler.....	42 29	
D. W. Todd.....	1,707 79	
H. G. Tidemann.....	38 05	
W. J. Thomson.....	1,638 25	
W. S. Tremaine.....	27 70	
P. M. Thom.....	407 91	
G. W. Tower.....	4 00	
G. E. Thornton.....	5,000 00	
F. K. Upham.....	22,503 22	
V. P. Van Antwerp.....	1,948 75	
A. L. Varney.....	3,078 67	
R. S. Vickery.....	7 50	
W. M. Van Howe.....	1,141 05	

Carried forward..... 1,583,322 45 306,476,536 65

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$1,583,322 45	\$306,476,536 65
D. M. Vance.....	2 50	
W. P. Vose.....	887 17	
S. C. Vedder.....	166 70	
W. B. Vanduyn.....	2 05	
H. C. Ward.....	81 55	
F. Whyts.....	1,272 96	
O. E. Wood.....	75 31	
S. R. Whittall.....	119 75	
W. H. Winters.....	1,118 55	
W. M. Watson.....	5 00	
J. F. Weed.....	35 65	
W. W. Williams.....	1,031 84	
R. H. Wyman.....	3,200 00	
W. N. Watnough.....	129 69	
R. Williams.....	110 10	
W. I. Wilson.....	31 75	
H. A. Wheeler.....	138 65	
F. F. Whitehead.....	658 73	
D. A. Wilson.....	2 96	
C. A. Woodworth.....	46 00	
A. Wishart.....	78 22	
D. B. Wilson.....	18 00	
W. Willard.....	3 64	
R. A. Williams.....	1 50	
A. A. Woodhull.....	19 75	
H. R. Wartz.....	83 75	
L. Wheaton.....	4 35	
C. R. Whedden.....	19 25	
I. Washburn.....	20 00	
J. J. B. Wright.....	18 53	
R. E. Whitman.....	5,361 54	
W. B. Wetmore.....	381 35	
J. A. Wolf.....	1 77	
R. H. White.....	12 70	
C. K. Winne.....	10 00	
T. Wilson.....	11 00	
C. P. Wallock.....	36,491 19	
O. L. Weeting.....	111 73	
J. M. Wilson.....	518 47	
W. V. Wolfe.....	5 15	
T. S. Wallace.....	230 00	
C. B. White.....	8 25	
D. Weesal.....	15 75	
G. B. Warren.....	99 75	
George M. Wheeler.....	1,162 50	
J. A. Yeckley.....	133 79	
J. E. Yard.....	10 35	
E. L. Zalinski.....	11 51	

1,637,283 15

From labor, drayage, and storage:

C. A. Arthur, New York.....	20,394 00
James Atkins, Savannah, Ga.....	104 72
W. Booth, Baltimore, Md.....	1,045 93
J. F. Casey, New Orleans.....	1,026 40
S. J. Conly, Philadelphia.....	10,036 94
R. W. Daniels, Buffalo, N. Y.....	71 15
C. S. English, Georgetown, D. C.....	10 80
J. W. Forney, Philadelphia, Pa.....	67 88
E. W. Fox, St. Louis.....	1,858 27
George Gage, Beaufort, S. C.....	100 00
F. Hornbrook, Evansville, Ind.....	550 00
George Jerome, Detroit, Mich.....	844 60
N. B. Judd, Chicago, Ill.....	154 62
J. P. Luse, Louisville, Ky.....	207 55
L. Lee, Norfolk, Va.....	76 65
D. E. Lyon, Dubuque, Iowa.....	11 00
J. K. McCrearey, Saluria, Tex.....	446 45
E. S. J. Nealley, Bath, Me.....	216 00
C. R. Pronty, Saluria, Tex.....	40 00
E. Root, Oswego, N. Y.....	5,840 00
S. B. Remington, Oswegatchie, N. Y.....	269 50
T. Russell, Boston, Mass.....	27,141 51
R. H. Stephenson, Cincinnati, Ohio.....	322 49
T. B. Shannon, San Francisco, Cal.....	1,258 25
J. Shaw, jr., Providence, R. I.....	2,378 97
J. L. Thomas, Baltimore, Md.....	4,751 20
W. P. Wingate, Bangor, Me.....	183 00
↑ Washburn, jr., Portland, Me.....	1,672 30

81,410 18

Carried forward..... 308,195,229 98

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....\$308, 195, 229 98

From weighing-tees.

C. A. Arthur, New York, N. Y.	\$30, 469 55
F. J. Babson, Gloucester, Mass.	3, 879 92
W. Booth, Baltimore, Md.	453 34
J. F. Casey, New Orleans, La.	427 47
S. I. Comly, Philadelphia, Pa.	3, 926 58
Geo. Gage, Beaufort, S. C.	72 87
O. McFadden, Wiscasset, Me.	37 00
C. H. Odell, Salem, Mass.	70 25
C. W. Palfray, Salem, Mass.	78 27
T. Russell, Boston, Mass.	13, 959 23
T. B. Shannon, San Francisco, Cal.	2, 113 46
J. L. Thomas, Baltimore, Md.	874 20
I. Washburn, jr., Portland, Me.	681 45

57, 073 59

From services of United States officers.

Jas. Atkins, Savannah, Ga.	345 00
C. A. Arthur, New York, N. Y.	153, 155 42
F. J. Babson, Gloucester, Mass.	959 61
H. A. Burt, Superior, Mich.	262 00
J. H. Bailey, Portsmouth, N. H.	6 00
W. Booth, Baltimore, Md.	4, 481 70
G. W. Clark, Charleston, S. C.	1, 336 00
J. F. Casey, New Orleans, La.	24, 132 57
S. I. Comly, Philadelphia, Pa.	17, 660 17
R. W. Daniels, Buffalo, N. Y.	2, 222 00
T. E. Ellsworth, Niagara, N. Y.	5, 700 00
Geo. Gage, Beaufort, S. C.	990 00
R. F. Gaggin, Eric, Pa.	7 00
J. M. Humphreys, Richmond, Va.	24 00
W. H. Huse, Newburyport, Mass.	204 00
N. B. Judd, Chicago, Ill.	4, 449 26
Geo. Jerome, Detroit, Mich.	1, 254 05
J. P. Luce, Louisville, Ky.	1, 200 00
G. T. Marshall, New London, Conn.	72 50
J. E. McLean, Chicago, Ill.	119 00
C. S. Mills, Richmond, Va.	80 75
C. Northrop, New London, Conn.	415 00
W. D. Nolen, Wilmington, Del.	200 00
N. Patten, Galveston, Tex.	3, 836 00
A. Putnam, Middletown, Conn.	100 00
T. Russell, Boston, Mass.	35, 810 84
B. M. Roberts, Belfast, Me.	185 99
J. P. Sanborn, Huron, Mich.	11, 521 50
Jas. Shaw, jr., Providence, R. I.	1, 460 00
T. B. Shannon, San Francisco, Cal.	19, 321 95
W. J. Smith, Memphis, Tenn.	1, 139 56
C. F. Swift, Barnstable, Mass.	887 50
G. C. Stevens, Milwaukee, Wis.	282 00
P. S. Slevin, Miami, Ohio.	72 00
H. W. Scott, Willamette, Oreg.	100 00
W. R. Taylor, Bristol, R. I.	52 00
J. L. Thomas, Baltimore, Md.	24, 393 02
I. Washburn, jr., Portland, Me.	10, 604 15
P. G. Watmough, Cuyahoga, Ohio.	42 91
Wm. Wells, Vermont, Vt.	6, 433 25

335, 518 70

From fines, penalties, and forfeitures—Customs.

Jas. Atkins, collector, Savannah, Ga.	2, 122 51
C. A. Arthur, collector, New York.	590, 572 48
J. S. Adams, collector, Saint John's, Fla.	25 00
W. L. Ashmore, collector, Burlington, N. J.	20 00
F. J. Babson, collector, Gloucester, Mass.	442 58
W. Booth, collector, Baltimore, Md.	961 81
H. A. Burt, collector, Superior, Mich.	217 60
S. Cooper, collector, Cape Vincent, N. Y.	1, 022 32
J. T. Collins, collector, Brunswick, Ga.	40 00
S. I. Comly, collector, Philadelphia, Pa.	656 80
G. W. Clark, collector, Charleston, S. C.	680 00
J. F. Casey, collector, New Orleans, La.	10, 625 85
R. W. Daniels, collector, Buffalo, N. Y.	1, 085 52
F. Drew, collector, Puget Sound, Wash.	386 47
S. E. DeForest, collector, Fernandina, Fla.	105 00
J. M. Davy, collector, Genesee, N. Y.	27, 285 63
C. S. English, collector, Georgetown, D. C.	141 00
Geo. A. Edes, collector, Alaska.	515 66
T. E. Ellsworth, collector, Niagara, N. Y.	9, 272 68
E. W. Fox, collector, Saint Louis, Mo.	4, 892 50

Carried forward.....651, 071 41 308, 587, 822 27

General account of the receipts and expenditures, &c.--Continued.

TO RECEIPTS.

Brought forward.....	\$651,071 41	\$308,587,822 27
G. Fisher, collector, Cairo, Ill.....	100 00	
Geo. Gage, collector, Beaufort, S. C.....	45 00	
J. L. Haynes, collector, Texas, Tex.....	1,394 63	
J. M. Humphreys, collector, Richmond, Va.....	87 75	
J. A. Hall, collector, Waldoborough, Me.....	40 00	
Geo. Jerome, collector, Detroit, Mich.....	3,721 31	
N. B. Judd, collector, Chicago, Ill.....	596 33	
T. Kearny, collector, Corpus Christi, Tex.....	304 58	
J. N. Keelar, collector, Albany, N. Y.....	374 00	
R. W. King, collector, Panlico.....	198 39	
S. Longfellow, collector, Machias, Me.....	81 00	
L. Lee, jr., collector, Norfolk, Va.....	155 00	
G. T. Marshall, collector, New London, Conn.....	155 00	
J. E. McLean, collector, Chicago, Ill.....	20 00	
J. K. McCreary, collector, Saluria, Tex.....	536 26	
D. C. Marsh, collector, Paso Del Norte.....	1,300 10	
Wm. Miller, collector, Mobile, Ala.....	50 00	
C. S. Mills, collector, Richmond, Va.....	70 00	
E. W. Massey, collector, Yorktown, Va.....	21 50	
S. W. Macy, collector, Newport, R. I.....	178 24	
C. B. Marchant, collector, Edgartown, Mass.....	127 00	
C. G. Maunim, collector, Albemarle, N. C.....	100 00	
A. J. Murat, collector, Apalachicola, Fla.....	60 06	
E. S. J. Nealley, collector, Bath, Me.....	213 58	
C. Northrop, collector, New Haven, Conn.....	1,318 32	
C. W. Palfrey, collector, Salem, Mass.....	478 81	
J. Parmeter, collector, Champlain, N. Y.....	7,134 30	
T. G. Phelps, collector, San Francisco, Cal.....	1,016 89	
L. Powers, collector, Arrostook, Me.....	1,811 18	
N. Patten, collector, Galveston, Tex.....	3,655 82	
A. Putnam, collector, Middletown, Tex.....	115 00	
H. Potter, jr., collector, Pensacola, Fla.....	261 37	
S. P. Remington, collector, Oswegatchie, N. Y.....	2,370 28	
W. Rogers, collector, Saint Mark's, Fla.....	12 20	
E. Root, collector, Oswego, N. Y.....	363 75	
D. Rumley, collector, Wilmington, N. C.....	55 00	
T. Russell, collector, Boston, Mass.....	395,853 67	
J. P. Sanborn, collector, Huron, Mich.....	9,393 11	
J. Shepard, collector, Saint Marys, Ga.....	25 00	
W. H. Sargent, collector, Castine, Me.....	41 50	
C. McK. Smith, collector, Perth Amboy, N. J.....	80 00	
T. B. Shannon, collector, San Francisco, Cal.....	37,444 30	
G. J. Stannard, collector, Vermont, Vt.....	658 44	
H. W. Scott, collector, Willanette, Oreg.....	490 35	
J. A. Starkweather, collector, Saint Marks, Fla.....	12 50	
Jas. Shaw, jr., collector, Providence, R. I.....	757 50	
C. F. Swift, collector, Barnstable, Mass.....	450 65	
G. C. Stevens, collector, Milwaukee, Wis.....	524 65	
W. T. Spencer, collector, Saint Mary's, Ga.....	235 14	
J. L. Thomas, collector, Baltimore, Md.....	2,667 35	
D. Turner, collector, Alexandria, Va.....	40 00	
J. G. Taylor, collector, Annapolis, Md.....	20 00	
Wm. G. Vance, collector, Key West, Fla.....	270 94	
A. Vandine, collector, Arrostook, Me.....	88 25	
C. R. Whidden, collector, Passamaquoddy, Me.....	5,870 99	
Wm. Wells, collector, Vermont, Vt.....	17,351 48	
I. Washburn, jr., collector, Portland, Me.....	5,085 12	
W. W. Wilkinson, collector, Pearl River, Miss.....	160 00	
W. P. Wingate, collector, Bangor, Me.....	12,250 38	
J. E. Woodward, collector, Paducah, Ky.....	50 00	
D. Wann, collector, Galena, Ill.....	100 00	

1,169,515 38

From fines, penalties, and forfeitures--Judiciary.

W. H. Anderson, clerk, Washington Territory.....	39 15
H. M. Aiken, clerk, Eastern Tennessee.....	297 64
H. E. Andrews, clerk, Western Tennessee.....	235 93
L. B. Andrews, clerk, Washington Territory.....	1,535 87
T. Ambrose, clerk southern district Ohio.....	5,536 37
G. D. Allen, marshal southern district Florida.....	123 72
J. F. Boyer, receiver of public moneys, Walla Walla, Oreg.....	201 30
C. P. Brown, clerk southern district Illinois.....	1,006 00
C. T. Brown, surveyor-general.....	9,000 74
R. C. Bellville, clerk district New York.....	50 00
E. Bill, clerk northern district Ohio.....	1,882 65
Briggs & Brother.....	35 20
J. O. Churchill, clerk western district Arkansas.....	2,289 74
E. B. Cotter, clerk district California.....	44 20
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal.....	51 00
J. W. Chew, clerk district Maryland.....	22 00

Carried forward..... 22,351 51 309,757,337 65

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$22,351 51	\$309,757,337 65
G. W. Corey, receiver of public moneys, Cheyenne, Wyo	3,023 05	
C. A. Cook, receiver of public moneys, Pueblo, Colo.....	275 00	
J. H. Coggeshall, marshal New York, N. Y.....	1,020 00	
E. R. Campbell, clerk middle district Tennessee	1,547 95	
S. R. Dawson, late collector internal revenue third district West Vir- ginia.....	32 30	
E. Dexter, clerk district Massachusetts.....	275 00	
E. W. Early, clerk western district Virginia.....	184 14	
G. F. Emery, clerk district Maine.....	686 44	
M. P. Fillmore, clerk northern district New York.....	203 05	
W. Hyatt, receiver public moneys, New Orleans.....	630 00	
G. D. Howland, clerk district Indiana.....	1,588 60	
D. W. Houston, marshal district Kansas.....	46 05	
G. R. Hill, clerk district Tennessee.....	3,174 16	
J. H. Houghton, clerk district Washington Territory.....	183 19	
S. T. Jones, clerk eastern district New York.....	1,155 31	
J. N. Kerns, marshal eastern district Pennsylvania.....	165 00	
A. S. Kukle, clerk western district Missouri.....	2,244 50	
E. Kurtz, clerk eastern district Wisconsin.....	700 00	
E. O. Locke, clerk southern district Florida.....	615 00	
F. Morley, register and special timber agent.....	396 00	
S. C. McCandless, clerk western district Tennessee.....	7,053 55	
C. Mason, clerk northern district New York.....	18 10	
S. Moore, receiver public moneys, Mobile, Ala.....	200 00	
I. C. Mills, marshal eastern district Arkansas.....	1,509 05	
W. McMichael, attorney eastern district Pennsylvania.....	49 76	
C. A. Newcomb, marshal eastern district Missouri.....	150 35	
J. F. Mason, receiver public moneys, Falls Saint Croix, Wis.....	1,890 00	
S. D. Oliphant, clerk district New Jersey.....	20 00	
M. F. Pleasants, clerk eastern district Virginia.....	8,231 69	
W. B. Preble, clerk district Maine.....	134 79	
W. E. Parker, marshal, Texas.....	665 40	
F. J. Parker, clerk eastern district Texas.....	80 20	
O. Perrin, receiver public moneys, Stockton, Cal.....	274 00	
J. F. Quimby, marshal northern district New York.....	280 67	
D. R. Quaw, receiver public moneys, Wausau, Wis.....	606 80	
C. G. Rumford, clerk district Delaware.....	2,348 40	
W. C. Rorhards, clerk western district Texas.....	700 43	
N. J. Riddick, clerk western district North Carolina.....	945 52	
A. H. Smith, attorney eastern district Pennsylvania.....	33 96	
L. S. B. Sawyer, clerk district California.....	142 10	
B. B. Smalley, clerk district Vermont.....	4,950 00	
G. T. Swann, clerk southern district Mississippi.....	594 00	
R. G. Stuart, receiver public moneys, Olympia, Wash.....	465 00	
R. M. Shaughnessy, marshal southern district Mississippi.....	539 54	
J. G. Stetson, clerk district Massachusetts.....	57 96	
W. A. Spence, clerk district Minnesota.....	550 00	
F. E. Spinner, Treasurer United States.....	19 24	
Geo. Smith, marshal western district Missouri.....	524 95	
H. M. Stocking, receiver public moneys, Eau Claire, Wis.....	1,750 61	
A. Sharp, marshal District of Columbia.....	91 00	
H. Squire, clerk Idaho Territory.....	300 00	
W. B. Smith, clerk United States court.....	250 00	
W. A. E. Tisdale, clerk western district Arkansas.....	1,481 00	
J. E. Townsend, clerk western district Florida.....	95 00	
A. L. Thomas, clerk western district Kansas.....	334 '65	
H. B. Todd, captain and provost marshal.....	3,000 00	
W. R. Thrall, United States marshal.....	207 50	
United States district courts.....	3,572 80	
J. R. Valentine, United States attorney.....	6 00	
J. R. Vance, attorney eastern district Pennsylvania.....	84 12	
L. P. Waldo, clerk district Connecticut.....	150 55	
T. E. Wright, clerk eastern district, Arkansas.....	16 40	
R. Wilcox, clerk district Oregon.....	646 80	
F. A. Woolfley, clerk district Louisiana.....	44 65	
J. M. Wilkinson, receiver public moneys, Marquette, Mich.....	3,200 00	
H. H. Wells, attorney eastern district Virginia.....	20 00	
J. B. Weaver, late collector internal revenue 7th district North Caro- lina.....	47 04	
K. G. White, clerk southern district New York.....	100 00	
T. L. Williams, clerk eastern district Tennessee.....	170 30	
J. H. Wing, receiver public moneys, Bayfield, Wis.....	2,500 00	

91,660 13

From emolument fees.

G. L. Andrews, late United States marshal.....	2,101 71
H. C. Akeley, collector, Michigan, Mich.....	6,833 66
C. A. Arthur, collector, New York, N. Y.....	18 00
T. Ambrose, clerk southern district Ohio.....	250 15
J. Brady, collector, Fall River, Mass.....	271 89

Carried forward..... 9,475 41 309,848,997 78

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$9, 475 41	\$309,848, 997 78
F. J. Babson, collector, Gloucester, Mass.....	226 03	
R. K. Bolling, late collector, Louisville, Ky.....	7, 540 44	
A. M. Barney, late collector, Brazos de Santiago, Tex.....	2, 935 93	
H. A. Burt, collector, Superior, Mich.....	3, 819 03	
C. Bullett, late special agent, &c.....	2, 474 29	
J. F. Babcock, late collector, New Haven, Conn.....	2, 156 38	
S. Bell, clerk United States court.....	138 79	
W. Booth, collector, Baltimore, Md.....	562 01	
F. C. Barlow, late marshal northern district New York.....	129 79	
J. L. Chapman, naval officer, Baltimore, Md.....	1, 757 04	
S. Cooper, collector, Cape Vincent, N. Y.....	2, 287 61	
A. B. Cornell, surveyor, New York, N. Y.....	3, 680 41	
F. S. Corkran, late naval officer.....	236 18	
J. F. Casey, collector, New Orleans, La.....	712 89	
T. Crowley, attorney northern district New York.....	10 49	
C. Clayton, surveyor, San Francisco.....	62 37	
J. M. Davy, collector, Genesee, N. Y.....	936 35	
F. Drew, collector, Puget Sound, Wash.....	467 53	
E. Dillingham, naval officer, New Orleans.....	4, 792 46	
R. W. Daniels, collector, Buffalo, N. Y.....	13, 983 89	
T. E. Ellsworth, collector, Niagara, N. Y.....	2, 449 81	
E. Fulton, surveyor, Baltimore, Md.....	2, 310 01	
William F. Fillmore, clerk northern district New York.....	3, 325 92	
W. Finley, late surveyor, Baltimore, Md.....	246 13	
G. Fisher, collector, Cairo, Ill.....	186 51	
E. W. Fox, collector, Saint Louis, Mo.....	60, 797 96	
G. R. Fox, clerk eastern district Pennsylvania.....	1, 276 97	
E. F. Gaggin, collector, Erie, Pa.....	412 97	
E. O. Goodrich, surveyor, Philadelphia, Pa.....	399 40	
L. Grinnel, late collector, New Bedford, Mass.....	161 71	
J. A. Heistand, naval officer, Philadelphia.....	1, 655 56	
W. Harriman, naval officer, Boston.....	3, 264 37	
R. J. Howard, late collector, Saint Louis, Mo.....	5, 986 77	
E. J. Henderwood, clerk United States courts.....	221 30	
G. Jerome, collector, Detroit, Mich.....	26, 698 86	
J. Johnson, late collector, Savannah, Ga.....	250 00	
N. B. Judd, collector, Chicago, Ill.....	30, 969 53	
E. P. Jacobson, attorney district Mississippi.....	675 75	
W. F. Johnston, late collector, Philadelphia.....	400 50	
I. N. Keeler, collector, Albany, N. Y.....	1, 259 36	
T. Kearny, collector, Corpus Christi, Tex.....	157 45	
E. A. King, naval officer, Baltimore.....	749 76	
A. H. Laffin, naval officer, New York.....	1, 087 83	
J. Longstreet, surveyor, New Orleans.....	2, 229 57	
J. P. Luse, collector, Louisville.....	5, 702 65	
H. Lawson, collector, Eastern Maryland.....	1, 052 13	
V. Lusk, attorney western district North Carolina.....	1, 322 00	
J. K. McCreary, collector, Saluria, Tex.....	630 88	
J. E. McLean, late collector, Chicago, Ill.....	12, 448 72	
C. McKibbin, late naval officer, Philadelphia.....	204 12	
J. C. McCandless, clerk western district Pennsylvania.....	142 07	
D. H. Maron, attorney, district Massachusetts.....	621 40	
A. G. Mackey, late collector, Charleston, S. C.....	591 05	
C. Northrop, late collector, New Haven, Conn.....	3, 921 32	
C. C. Neall, late surveyor, Charleston, S. C.....	6 11	
T. G. Phelps, late collector, San Francisco, Cal.....	205 12	
J. Parmeter, collector, Champlain, N. Y.....	8, 687 55	
L. Powers, collector, Aroostook, Me.....	663 34	
N. Patten, collector, Galveston, Tex.....	1, 406 80	
J. H. Pierce, marshal northern district Mississippi.....	275 18	
J. W. Payne, clerk western district North Carolina.....	149 86	
J. F. Quinby, marshal northern district New York.....	9, 298 53	
E. Root, collector, Oswego, New York.....	27, 014 88	
S. P. Remington, collector, Oswegatchie, N. Y.....	7, 517 27	
A. Sharp, marshal District Columbia.....	7, 261 22	
J. P. Sanborn, collector, Huron, Mich.....	9, 216 51	
H. W. Scott, collector, Willamette, Oreg.....	7, 241 28	
G. C. Stevens, collector, Milwaukee, Wis.....	4, 689 60	
P. S. Slevin, collector, Miami, Ohio.....	1, 515 48	
J. Shaw, jr., collector, Providence, R. I.....	1, 627 81	
G. J. Steward, collector, Vermont, Vt.....	1, 665 97	
G. H. Sharp, marshal New York.....	28 45	
J. C. Stoevers, collector, Minnesota.....	3, 930 93	
H. S. Shannon, collector, San Francisco, Cal.....	399 62	
T. Steel, collector, Pittsburgh, Pa.....	2, 916 48	
D. H. Starbuck, attorney eastern district North Carolina.....	436 43	
J. L. Thomas, collector, Baltimore, Md.....	1, 283 81	
George True, surveyor, Portland, Me.....	1, 074 24	
G. Towle, late naval officer, New York.....	5, 400 00	
A. B. Underwood, surveyor, Boston, Mass.....	2, 256 41	
E. J. Underwood, clerk eastern district Virginia.....	311 15	
Carried forward.....	338, 675 69	309, 848, 997 78

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$338, 675 69	\$309, 848, 997 78
R. G. Usher, United States marshal.....	4, 391 30	
J. H. Viser, clerk district Massachusetts.....	989 15	
E. H. Webster, late collector, Baltimore, Md.....	2, 106 32	
E. Washburn, jr., collector, Portland, Me.....	1, 208 32	
H. G. White, clerk southern district New York.....	847 71	
W. Wells, collector, Vermont, Vt.....	2, 333 52	
L. W. Webb, late collector, Norfolk, Va.....	1, 528 66	
G. C. Wharton, attorney district Kentucky.....	342 40	
R. M. Wallace, marshal South Carolina.....	2, 497 57	
J. J. Walker, late collector, Mobile, Ala.....	3, 337 26	
<i>From Union Pacific Railroad Company.</i>		358, 257 90
Union Pacific Railroad Company.....		201, 446 35
<i>From Central Pacific Railroad Company.</i>		
Central Pacific Railroad Company.....		197, 595 65
<i>From Kansas Pacific Railroad Company.</i>		
Kansas Pacific Railroad Company.....		108, 290 67
<i>From Central Branch Union Pacific Railroad Company.</i>		
Central Branch Union Pacific.....		2, 812 50
<i>From Sioux City and Pacific Railroad Company.</i>		
Sioux City and Pacific Railroad Company.....		4, 044 12
<i>From Western Pacific Railroad Company.</i>		
Western Pacific Railroad Company.....		16 75
<i>From interest and premium on stocks held in trust for benefit of various Indian tribes.</i>		
C. Delano, Secretary Interior.....		209, 536 81
<i>From coupons collected to re-imburse the United States, &c., to pay defaulted interest and re-imburse the principal of nine Pacific Railroad bonds, &c., formerly held in trust for the Ottawa Indians of Blanchard's Fork and Roche de Boeuf.</i>		
F. E. Spinner, Treasurer United States.....		540 00
<i>To re-imbursements to the United States for appropriations to meet matured interest on non-paying Indian trust fund stocks.</i>		
C. Delano, Secretary Interior.....	77, 616 00	
F. E. Spinner, Treasurer United States.....	37, 429 20	
		115, 045 20
<i>From proceeds of sales of improvements on Sacs and Foxes Indian lands, treaty of 18th of February, 1867, and October 14th, 1868.</i>		
Geo. Merrill, receiver of public moneys, Topeka, Kans.....		690 00
<i>From proceeds of sales of Osage Indian lands, act July 15, 1870.</i>		
E. S. Nicolls, receiver of public moneys, Independence, Kans.....	\$12, 601 42	
J. C. Redfield, receiver of public moneys, Wichita, Kans.....	345, 480 45	
M. W. Reynolds, receiver of public moneys, Independence, Kans.....	204, 155 42	
W. A. Shannon, late receiver of public moneys, Augusta, Kans.....	63, 201 41	
		625, 438 70
<i>Proceeds of sales of Osage Indian lands, first article treaty of September 29, 1865.</i>		
M. W. Reynolds, receiver of public moneys, Independence, Kans.....		403 23
<i>Proceeds of sales of Osage Indian lands, second article treaty of September 29, 1865.</i>		
J. C. Redfield, receiver of public moneys, Wichita, Kans.....	\$70, 693 50	
W. A. Shannon, late receiver of public moneys, Augusta, Kans.....	10, 039 79	
		80, 733 29
<i>From sales of Indian lands.</i>		
J. C. Braden, receiver of public moneys, Litchfield, Minn.....	\$12, 788 34	
C. Delano, Secretary Interior.....	10 50	
W. H. Kelly, receiver of public moneys, Redwood Falls, Minn.....	5, 694 85	
Geo. Merrill, receiver of public moneys, Topeka, Kans.....	9 45	
G. F. Potter, receiver of public moneys, Pembina, Dak.....	1, 876 01	
J. C. Rudolph, receiver of public moneys, New Ulm, Minn.....	1, 246 33	
J. C. Redfield, receiver of public moneys, Wichita, Kans.....	11, 269 04	
M. W. Reynolds, receiver of public moneys, Independence, Kans.....	5, 734 23	
N. Thatcher, receiver of public moneys, Menasha, Wis.....	4, 723 63	
B. White, superintendent of Indian affairs.....	276 87	
		43, 635 25
<i>From proceeds of sales of Kickapoo Indian trust fund bonds, act May 29, 1872.</i>		
C. Delano, Secretary Interior.....		6, 577 50
Carried forward.....		311, 804, 061 70

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$311,804 06	70
<i>From Omaha Coal-Mining Company, for royalty for coal taken from Iowa Indian lands.</i>		
B. White, superintendent of Indian affairs.....		34 90
<i>From proceeds of fine lumber cut from Indian reservations.</i>		
W. S. Richardson, Indian agent, Green Bay, Wis.....		14,514 32
<i>From proceeds of Cherokee school-lands.</i>		
J. G. Blackwell, receiver public moneys, Huntsville, Ala.....		418 37
<i>From proceeds of sales of Cherokee neutral lands in Kansas.</i>		
M. W. Reynolds, receiver public moneys, Independence, Kans.....	\$7,080 38	
J. C. Redfield, receiver public moneys, Wichita, Kans.....	960 00	
		8,040 38
<i>Re-imbursement by State of Arkansas for interest due on certain bonds guaranteed by it, &c., for the benefit of the Chickasaw Indian Nation.</i>		
State of Arkansas.....	\$1,304 07	
F. E. Spinner, Treasurer United States.....	4,194 56	
		5,498 63
<i>Balance of interest due on settlement with State of Arkansas on 90,000 Arkansas 6 per cent. stock, Chickasaw national fund.</i>		
C. Delano, Secretary of Interior.....		422 20
<i>Interest due on 6 per cent. registered bonds transferred by Secretary of Interior for Delaware Indians as re-imbursements in accordance with act of July 15, 1870.</i>		
F. E. Spinner, Treasurer United States.....		6 00
<i>Proceeds of Cherokee strip, act May 11, 1872.</i>		
C. S. Nicolls, receiver public moneys, Independence, Kans.....	\$12,500 00	
M. W. Reynolds, receiver public moneys, Independence, Kans.....	5,567 49	
J. C. Redfield, receiver public moneys, Wichita, Kans.....	5,822 13	
		23,889 62
<i>Interest on deferred payments on purchase of Indian lands.</i>		
C. S. Nicolls, receiver public moneys, Independence, Kans.....	\$135 28	
J. C. Redfield, receiver public moneys, Wichita, Kans.....	466 35	
		601 63
<i>Sale of certain trust-fund bonds for benefits of various Indian tribes.</i>		
C. Delano, Secretary Interior.....		26,241 56
<i>Interest on deferred payments for the purchase of Pottawatomie Indians lands in Kansas.</i>		
Atchison, Topeka and Santa Fe Railroad Company.....		20,410 82
<i>From Omaha and Southwestern Railroad for right of way across the Otoe reservation in Nebraska.</i>		
A. L. Green, United States Indian agent.....		1,970 75
<i>Assessments on owners for deaths on ship-board.</i>		
N. Booth, collector, Baltimore, Md.....	\$30 00	
S. I. Comley, collector, Philadelphia.....	10 00	
A. Hinman, collector, Oregon.....	280 00	
N. Patten, collector, Texas.....	20 00	
T. B. Shannon, collector, San Francisco.....	160 00	
H. Stuart, late collector, Texas.....	20 00	
J. L. Thomas, late collector, Baltimore.....	90 00	
I. Washburn, collector, Portland, Me.....	10 00	
		620 00
<i>From mileage of examiners.</i>		
C. A. Arthur, collector, New York, N. Y.....	971 00	
T. Russell, collector, Boston, Mass.....	767 90	
		1,738 90
<i>From wages of seamen forfeited by desertion.</i>		
C. A. Arthur, collector, New York, N. Y.....	740 94	
T. Russell, collector, Boston, Mass.....	214 89	
		955 83
<i>From captured and abandoned property.</i>		
Thos. Hillhouse, assistant treasurer, New York.....		88,991 67
<i>Exemplification of papers and records in General Land-Office.</i>		
F. C. Lattimore, recording clerk General Land-Office.....	503 15	
G. N. Whittington, recording clerk General Land-Office.....	4,500 00	
		5,003 15
Carried forward.....		312,003,420 43

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....		\$312,003,420 43
<i>From rent of public buildings, lots, &c.</i>		
Alaska Commercial Company.....	\$100 00	
R. H. Clark, pay-director, United States Navy.....	175 00	
G. F. Cutter, pay-director, United States Navy.....	125 00	
S. I. Conly, collector, Philadelphia, Pa.....	4,624 77	
C. N. Felton, assistant treasurer, San Francisco.....	900 00	
T. Hillhouse, assistant treasurer, New York.....	22,700 00	
S. Hein, disbursing clerk.....	342 23	
S. R. Harlow, marshal eastern district New York.....	494 81	
C. T. Hubbard, superintendent post-office, &c., New York.....	800 00	
L. Lee, collector, Norfolk, Va.....	300 00	
W. K. Mayo, commander, United States Navy.....	10 00	
C. G. Manning, collector, Albemarle, N. C.....	24 00	
A. Putnam, collector, Middletown, Conn.....	200 00	
R. Pettet, pay-director, United States Navy.....	175 00	
T. Russell, collector, Boston, Mass.....	625 00	
T. O. Selfridge, light-house inspector.....	10 00	
F. E. Spinner, Treasurer United States.....	157 99	
		31,763 80
<i>From expenses of surveying service.</i>		
F. E. Spinner, Treasurer United States.....		126,950 77
<i>From copyright fees.</i>		
A. R. Spofford, Librarian.....		12,317 39
<i>From profits on coinage.</i>		
T. C. Acton, superintendent Mint, Philadelphia.....	14,428 31	
Geo. Eyster, Treasurer United States Mint, Philadelphia.....	170,964 85	
C. N. Felton, assistant treasurer, San Francisco.....	122,449 55	
J. Pollock, director Mint, Philadelphia.....	102,192 15	
J. F. L. Schirmer, assayer branch mint.....	818 77	
		410,853 63
<i>From premium on transfer-drafts.</i>		
A. G. Edwards, assistant treasurer, Saint Louis, Mo.....	87 00	
T. Hillhouse, assistant treasurer, New York.....	234 82	
E. W. Little, United States depository, Santa Fe, N. Mex.....	162 75	
E. E. Spinner, Treasurer United States.....	6,733 59	
		7,218 16
<i>To re-imburse for salaries of storekeepers, &c.</i>		
F. E. Spinner, Treasurer United States.....		179,627 10
<i>From rent of Government property purchased at direct tax sales.</i>		
W. R. Cloutman, collector internal revenue second district South Carolina.....	4,436 50	
H. Jenkins, collector internal revenue district Florida.....	85 00	
R. F. Patterson, collector internal revenue eighth district Tennessee.....	175 00	
		4,696 50
<i>From proceeds of town lots at Sault St. Marie, Mich.</i>		
J. M. Wilkinson, receiver of public moneys, Marquette, Mich.....		225 00
<i>Interest on debts due United States.</i>		
T. Ambrose.....	207 99	
Jas. Atkins.....	95 00	
L. A. Biggers.....	62 56	
John Boston.....	1 90	
J. Stevens.....	39 70	
J. F. Casey.....	64 95	
S. Cheek.....	20 60	
B. L. Farr.....	245 16	
C. M. Parrill.....	9 24	
G. W. Grabbs.....	1 96	
N. P. Guffey.....	17 00	
J. D. Howland.....	25 79	
J. Hunter.....	1,496 76	
C. L. Holsteine.....	10 00	
J. Hanbey.....	47 26	
F. Hurst.....	66 40	
W. K. Johnson.....	32 56	
S. C. McCandless.....	48 95	
W. L. Morris.....	47 73	
Jas. Newland.....	83 00	
J. M. Orr.....	156 10	
J. H. Parrish.....	284 47	
M. W. Reynolds.....	112 26	
T. A. Rawley.....	166 12	
C. H. Sholes.....	79 80	
Carried forward.....	3,423 26	312,777,072 78

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

	Brought forward.....	\$3,423 26	\$312,777,072 78
L. S. B. Sawyer.....		391 28	
R. M. Thompson.....		35 03	
W. C. Young.....		66 29	
			3,915 86
<i>From United States of Colombia, as provided in article 3 of the treaty with New Gren-</i>			
<i>ada, September 10, 1857.</i>			
T. Hillhouse, assistant treasurer, New York.....			114,307 10
<i>From conscience fund.</i>			
C. A. Arthur, collector, New York, N. Y.....		\$20 00	
T. Russell, collector, Boston, Mass.....		26 97	
F. E. Spinner, Treasurer United States.....		23,253 80	
			23,302 77
<i>From prize cases—Navy pension fund.</i>			
T. J. Boynton, judge.....		164 13	
S. Barry, assistant treasurer United States.....		424 98	
L. R. Tuttle, assistant treasurer United States.....		1,578 01	
			2,167 12
<i>From prize cases due captors.</i>			
L. R. Tuttle, assistant treasurer United States.....		1,578 01	
G. E. Thornton, pay inspector, United States Navy.....		202,912 90	
			204,490 91
<i>From fees on letters patent.</i>			
Commissioner of Patents.....			693,929 83
<i>From rebate of interest on United States bonds.</i>			
F. E. Spinner, Treasurer United States.....			6,033 46
<i>Semi-annual tax on national banks.</i>			
F. E. Spinner, Treasurer United States.....			6,830,037 67
<i>From deductions from bullion deposits.</i>			
C. J. Cowles, assayer branch mint, Charlotte, N. C.....		45 53	
T. Hillhouse, assistant treasurer, New York.....		40,281 91	
J. F. L. Schirmer, assayer branch mint, Denver.....		1,274 02	
			41,601 46
<i>From deductions on mutilated notes and currency.</i>			
F. E. Spinner, Treasurer United States.....			227,604 76
<i>From parting charges, bullion deposits, &c.</i>			
Geo. Eyser, treasurer United States Mint, Philadelphia.....		9,686 75	
C. N. Felton, assistant treasurer, New Orleans.....		18,072 82	
T. Hillhouse, assistant treasurer, New York.....		15,828 37	
J. F. L. Schirmer, assayer branch mint, Philadelphia.....		396 61	
			43,984 55
<i>From coinage of 1, 2, 3 and 5 cent pieces.</i>			
Geo. Eyser, treasurer United States Mint, Philadelphia.....			50,000 00
<i>From sale of ores, slips, &c.</i>			
W. E. DuBois, assayer branch mint, Philadelphia.....			151 50
<i>From tax on seal skins.</i>			
Alaska Commercial Company.....			252,181 12
<i>From assays and chemical examinations of ores.</i>			
C. J. Cowles, assayer branch mint, Charlotte, N. C.....			215 70
<i>From proceeds of assay courts.</i>			
T. C. Acton, superintendent Mint, Philadelphia.....			1,025 76
<i>From dividends on Delaware and Chesapeake Canal stock.</i>			
Geo. S. Bontwell, Secretary Treasury.....		21,937 50	
Chesapeake and Delaware Canal Company.....		21,937 50	
			43,875 00
<i>From bribes offered United States officers.</i>			
C. A. Arthur, collector, New York, N. Y.....			43 27
<i>From wrecked and abandoned property.</i>			
Col. Ira Ayre.....		250 00	
E. G. Banfield.....		150 00	
J. A. Burke.....		40 00	
Wm. Miller.....		109 98	
			549 98
Carried forward.....			321,316,490 60

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$321,316,490 60	
From direct taxes.....		
State of New York.....	\$272,687 02	
State of Wisconsin.....	42,567 49	315,254 51
From interest on 1,000,000 bonds of Nashville & Chattanooga Railroad Company.....		
F. E. Spinner, Treasurer United States.....		60,000 00
From Chicago, Rock Island and Pacific Railroad Company.....		
J. N. Macomb, colonel Engineer Corps.....		177,320 95
From certain lands in Mackinac, conveyed to E. A. Franks, act of March 2, 1871.....		
E. A. Frank.....		200 00
From part interest on two bonds received by J. R. Roche.....		
Jas. Roche, disbursing clerk War Department.....		2,600 00
From consular receipts.....		
O. B. Bradford, vice-consul-general, Shanghai.....	21 64	
T. Fitnam, consul, St. Helena.....	32 93	
J. C. Huston, vice-consul, Chilmahna.....	208 25	
B. Jenkins, marshal, &c., Shanghai.....	51 74	
O. M. Long, consul, Panama.....	490 00	
E. Robinson, consul, Hamburg.....	45 46	
C. D. Shepard, consul, Kanagawa.....	37 47	
J. W. Stryker, consul, Pernambuco.....	117 00	
James Thornton, chargé d'affaires, Peru.....	654 39	1,653 83
From sales of old material.....		
W. Austine.....		20 58
From direct tax sales act June 8, 1872.....		
Lucy B. Abbott.....	216 97	
Mary Dunn.....	181 95	
P. J. Ryall and J. P. Nesmith.....	106 87	505 79
From rental for right of taking seal furs in Alaska.....		
Alaska Commercial Company.....		55,000 00
From proceeds of Government lands in the parish of Saint Helena.....		
W. E. Wording, direct-tax commissioner.....		5 51
From transportation of Treasurer's accounts.....		
S. B. Luce, captain, United States Navy.....	903 45	
G. H. Preble, commander, United States Navy.....	873 00	1,776 45
From moiety of property recovered under first section legislative, executive, and judicial appropriation act, May 8, 1872.....		
F. E. Spinner, Treasurer United States.....		24,633 76
From debts due the United States.....		
G. W. Bliss.....	271 46	
F. A. Gibbons.....	1,647 58	1,919 04
From miscellaneous fines, penalties and forfeitures.....		
A. H. Beattie, clerk district Montana.....		925 82
From retroactive increase of salary of Senators and members of Congress.....		
F. E. Spinner, Treasurer United States.....		196,513 02
From miscellaneous items.....		
J. Rauman.....	91 88	
W. W. Belknap.....	255 00	
W. H. Beck.....	09	
T. C. J. Bailey.....	525 00	
L. W. Cook.....	11	
F. L. Davis.....	01	
S. Dana.....	1,020 00	
J. D. Evans.....	1,400 00	
George Eyster.....	189 69	
L. Frigerio.....	5 06	
N. J. Hall.....	914 69	
J. Hamilton.....	8 55	
Carried forward.....	4,410 08	322,154,324 91

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$4, 410 08	\$322, 154, 824 91
E. Haywood.....	4 41	
William L. Kellogg.....	386 00	
D. Kroure.....	725 00	
C. T. Larned.....	15	
H. M. Lewis.....	1 20	
T. Laurence.....	150 00	
D. W. Mahon.....	2 25	
J. I. McCarty.....	10 00	
J. Milledge.....	230 00	
E. McPherson.....	6 60	
W. S. McCaskey.....	11	
J. K. Miller.....	90 00	
S. T. Morrell.....	11	
Navy-yard at Portsmouth, N. H.....	330 78	
National Bank-Note Company.....	12 50	
R. B. Owen.....	733 47	
L. H. Pierce.....	33 33	
I. Quinby.....	12 00	
W. B. Rochester.....	18 73	
A. N. Smith.....	3 00	
J. Smith.....	115 34	
William Sinclair.....	40 50	
L. Smith.....	13 38	
C. Snyder.....	500 00	
F. E. Spinner.....	2, 536 54	
D. D. Tompkins.....	805 75	
E. J. Underwood.....	70 00	
William Wells.....	326 00	
R. Williams, jr.....	11, 281 34	
		22, 848 87
<i>Premium on sales of coin.</i>		
F. E. Spinner, Treasurer United States.....		11, 560, 530 89
<i>From 3 per cent. certificates.</i>		
F. E. Spinner, Treasurer United States.....		5, 000 00
<i>From United States legal-tender notes.</i>		
F. E. Spinner, Treasurer United States.....		63, 519, 067 00
<i>From coin certificates.</i>		
F. E. Spinner, Treasurer United States.....		55, 570, 500 00
<i>From fractional currency.</i>		
F. E. Spinner, Treasurer United States.....		38, 674, 800 00
<i>From certificates of deposits, acts June 8, 1872.</i>		
F. E. Spinner, Treasurer United States.....		57, 160, 000 00
<i>From consols of 1867.</i>		
F. E. Spinner, Treasurer United States.....		1, 500 00
<i>Loan of July 17 and August 5, 1861.</i>		
F. E. Spinner, Treasurer United States.....		150 00
		548, 669, 221 67

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

LEGISLATIVE.

Senate.

Salaries and mileage of Senators.....	\$723,260 52
Salaries officers and employes Senate.....	197,519 76
Salaries temporary clerks.....	10,388 51
Contingent expenses Senate:	
Stationery and newspapers.....	6,500 00
Stationery for committees, &c.....	5,000 00
Clerks to committees, pages, &c.....	40,572 10
Fuel for heating apparatus.....	7,786 00
Furniture and repairs.....	11,000 00
Labor.....	20,318 00
Folding documents.....	27,500 00
Packing-boxes.....	740 00
Miscellaneous items.....	32,493 65
Additional pay to reporters.....	11,000 00
Salaries Capitol police.....	30,930 34
Twenty per cent. additional pay to reporters.....	2,233 76
Joint Select Committee on Alleged Outrages.....	1,087 20
Investigation of Senatorial election in Kansas.....	20,000 00
Investigation in regard to elections in Kansas, Louisiana, and Arkansas.....	20,000 00
	1,168,329 84

From which deduct the following repayment where there is no expenditure, viz:

Joint Committee on Retrenchment.....	416 09
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Total expenditures for United States Senate..... \$1,167,913 75

House of Representatives.

Salaries and mileage of members and delegates.....	2,666,801 05
Salaries of officers and employes House of Representatives.....	261,988 06
Contingent expenses House of Representatives:	
Clerks to committees.....	37,140 17
Cartage.....	4,574 00
Folding documents.....	107,519 25
Fuel.....	8,000 00
Horses and carriages.....	10,005 00
Furniture and repairs.....	10,400 00
Packing-boxes.....	2,600 00
Laborers.....	12,698 75
Newspapers and stationery.....	31,211 39
Stationery for committees.....	4,933 98
Pages and mail-boys.....	7,450 00
Additional pay to reporters.....	11,000 00
Miscellaneous items.....	65,412 39
Capitol police.....	29,127 84
Reporting and publishing debates in Congress.....	201,728 29
Maps for public lands.....	500 00
Twenty per cent. additional pay to reporters.....	5,981 69

Total expenditures House of Representatives..... 3,479,071 86

Congressional Printer.

Salaries office of Congressional Printer.....	12,514 00
Contingent expenses of Congressional Printer.....	182 74
Paper for the public printing.....	608,793 78
Public printing.....	731,391 96
Public binding.....	595,502 61
Lithographing and engraving.....	23,648 31

Total expenditures Congressional Printer..... 1,974,033 40

Library of Congress.

Salaries Library of Congress.....	34,378 46
Increase of Library of Congress.....	8,548 12
Contingent expenses Library of Congress.....	2,008 79
Purchase of Moran's painting of the Cañon of Yellowstone.....	10,000 00
	54,935 37

From which deduct the following repayment where there is no expenditure:

Cases, stationery, &c., Library of Congress.....	7 06
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Total expenditures Library of Congress..... 54,928 31

Carried forward..... 6,675,947 32

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Botanic Garden.

Brought forward.....	\$12, 145 66	\$6, 675, 947 32
Salaries Botanic Garden.....	17, 700 17	
Improving Botanic Garden.....	22, 500 00	
Improving buildings Botanic Garden.....		
Total expenditure Botanic Garden.....		52, 345 83

Court of Claims.

Salaries of judges, &c., Court of Claims.....	29, 840 00	
Pay of attorneys, witnesses, &c., Court of Claims.....	1, 090 90	
Reporting decisions Court of Claims.....	1, 000 00	
Contingent expenses Court of Claims.....	2 573 71	
Payments of judgments Court of Claims.....	489, 034 70	
Total expenditures Court of Claims.....		523, 539 31

EXECUTIVE.

Executive proper.

Salary of the President.....	35, 370 87	
Salary of the Vice-President.....	9, 314 90	
Salaries Executive office.....	15, 300 00	
Contingent expenses Executive office.....	4, 000 00	
Promoting efficiency of the civil service.....	3, 817 56	
Conveying votes of the electors for President and Vice-President.....	20, 000 00	
Total expenditures Executive proper.....		87, 803 33

State Department.

Salaries Department of State.....	79, 691 84	
Publishing laws Department of State.....	80, 913 80	
Proof-reading Department of State.....	3, 000 00	
Stationery, furniture, &c., Department of State.....	3, 449 80	
Books and maps.....	2, 498 90	
Contingent expenses Department of State.....	25, 892 98	
Salaries and expenses Southern Claims Commission.....	52, 800 04	
Inquiries into depredations on Texan frontier.....	20, 050 97	
	268, 298 33	
From which deduct the following repayment where there is no expenditure:		
Extra clerk-hire and copying, Department of State.....	2, 124 22	
Total expenditures, Department of State.....		266, 174 11

Foreign intercourse.

Salaries and expenses of United States and Spanish Commission.....	14, 030 70	
Salaries and expenses of British Claims Commission.....	184, 679 81	
Salaries and expenses of Mexican Claims Commission.....	15, 212 20	
Contingent expenses of Mexican Claims Commission.....	5, 000 00	
Tribunal of Arbitration at Geneva.....	62, 210 22	
Expenses of embassy from Japan.....	750 00	
Survey of boundary between the United States and British possessions.....	75, 000 00	
International exposition at Vienna.....	111, 146 26	
Salaries of ministers.....	371, 109 60	
Salaries of secretaries of legation.....	1, 867 05	
Salary of private amanuensis of minister to Great Britain.....	3, 680 00	
Contingent expenses of foreign missions.....	67, 994 54	
Salary of interpreter of legation to Japan.....	206 04	
Salaries of consuls, &c.....	406, 160 21	
Salaries of interpreters to consulates in China, Japan, and Siam.....	6, 691 81	
Salaries of marshals for consular courts.....	4, 881 56	
Expenses for interpreters, guards, &c., in Turkish dominions.....	2, 995 35	
Contingent expenses United States consulates.....	93, 063 75	
Prisons for American convicts.....	12, 788 11	
Bringing home criminals.....	1, 143 12	
Relief and protection of American seamen.....	5, 253 66	
Expenses under neutrality act.....	5, 235 04	
Scheldt dues.....	66, 584 00	
Consular receipts.....	3, 040 54	
Diplomatic and consular war expenses in Madrid, Paris, Berlin, and London.....	2, 303 63	
Improvement and care of Protestant cemetery, city of Mexico.....	980 25	
Consular buildings at Tangiers.....	3, 000 00	
Annual expenses of Cape Spartalight.....	285 00	
Copies of proceedings of International Prison Reform Congress.....	1, 362 65	
Commission to International Penitentiary Congress.....	5, 000 00	
Commission to Statistical Congress at St. Petersburg.....	4, 274 00	
Carried forward.....	1, 537, 929 10	7, 605, 809 90

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$1,537,929 10	\$7,605,809 90
From which deduct the following excess of repayments:		
Salary of commissioner and consul-general, Liberia.....	\$759 72	
Rescuing shipwrecked American seamen.....	2,084 85	
	<u>2,844 57</u>	

1,535,084.53

Treasury Department.

Salaries office of Secretary of Treasury.....	380,097 74
Supervising Architect.....	26,422 15
First Comptroller.....	71,703 87
Second Comptroller.....	129,201 97
Commissioner of Customs.....	38,819 54
First Auditor.....	55,753 95
Second Auditor.....	381,035 19
Third Auditor.....	285,193 60
Fourth Auditor.....	80,248 42
Fifth Auditor.....	51,878 34
Auditor of the Post-Office Department.....	266,660 00
Treasurer.....	175,977 93
Register.....	71,983 48
Comptroller of the Currency.....	112,528 89
Commissioner of Internal Revenue.....	351,824 01
Light-House Board.....	13,499 96
Temporary clerks.....	36,966 92
Bureau of Statistics.....	63,883 42
Stationery for Treasury Department.....	45,027 71
Fuel, lights, and miscellaneous items, Treasury Department.....	46,384 13
Furniture and carpets Treasury Department.....	43,650 03
Contingent expenses Treasury Department.....	65,229 44

Total expenditures Treasury Department.....

2,794,630 60

Independent Treasury.

Salaries office of assistant treasurer at Baltimore.....	22,686 52
Boston.....	32,860 00
Charleston.....	9,481 75
New Orleans.....	14,339 92
New York.....	141,600 45
Philadelphia.....	36,316 22
Saint Louis.....	15,800 00
San Francisco.....	21,018 17
Assistant Treasurers.....	201 00
Depository at Chicago.....	8,918 39
Cincinnati.....	11,260 00
Louisville.....	5,391 36
Pittsburgh.....	3,920 00
Santa Fe.....	4,640 00
Tucson.....	1,125 00
Depositories.....	1,500 00
additional clerks office of independent treasury.....	1,296 45
Salaries, &c., special agents, independent treasury.....	4,425 37
Contingent expenses independent treasury.....	96,377 15
Checks and certificates of deposits independent treasury.....	3,750 32
Payment for coins, nickels, &c., destroyed at Chicago.....	370,813 24

Total expenditures independent treasury.....

807,721 31

Mint, branches, and assay offices.

Salaries mint at Philadelphia.....	36,666 81
Salaries branch mint at Carson City, Nevada.....	19,653 87
Charlotte, N. C.....	1,875 00
Denver, Colo.....	8,750 00
San Francisco.....	29,375 00
assay office, Boise City.....	5,400 00
assay office, New York.....	23,700 00
Wages of workmen mint at Philadelphia.....	149,470 82
branch mint at Carson City.....	70,745 06
Charlotte.....	1,612 00
Denver.....	15,335 00
San Francisco.....	200,000 00
assay office, Boise City.....	3,000 00
New York.....	71,691 36
Contingent expenses United States Mint, Philadelphia.....	10,093 93
branch mint, Carson City.....	75,349 21
Charlotte.....	1,035 72
Denver.....	4,620 79
San Francisco.....	57,773 69
assay office, Boise City.....	1,499 99
assay office, New York.....	34,190 05

Carried forward.....

831,838 30

12,743,246 43

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$821,838 30	\$12,743,246 43
Branch mint building, San Francisco.....	322,652 35	
Assay office building, Boise City.....	199 08	
Loss in redemption of copper and other tokens.....	4,481 78	
		1,209,177 51
From which deduct the following excess of repayments, viz:		
Freight on bullion, mint at Philadelphia.....	\$996 95	
Specimens of ore.....	418 80	
		1,415 75

Total expenditures for mint, branches, and assay offices..... 1,297,761 76

Territorial government.

Salaries governor, &c., Territory of Arizona.....	14,906 59	
Colorado.....	13,212 30	
Dakota.....	13,453 30	
Idaho.....	13,500 00	
Montana.....	13,500 00	
New Mexico.....	13,500 00	
Utah.....	13,192 90	
Washington.....	15,382 29	
Wyoming.....	13,651 65	
District of Columbia.....	30,020 91	
Legislative expenses Territory of Arizona.....	20,753 00	
Dakota.....	24,362 07	
Idaho.....	20,144 71	
Montana.....	2,967 59	
New Mexico.....	2,849 23	
Wyoming.....	2,700 00	
Contingent expenses Territory of Arizona.....	1,000 00	
Colorado.....	838 75	
Dakota.....	1,000 00	
Idaho.....	1,657 02	
Montana.....	1,000 00	
New Mexico.....	1,000 00	
Utah.....	1,000 00	
Washington.....	1,400 50	
Wyoming.....	942 02	
Expenses board of health District of Columbia.....	39,300 00	
Re-imbursement to city of Washington for improvement of avenues, &c.	1,000,000 00	
Re-imbursement to city of Washington for improvement of Government reservations.....	294,535 75	
		1,571,807 73
From which deduct the following excess of repayments:		
Legislative expenses Territory of Colorado.....	\$1,975 06	
Utah.....	3,279 06	
Washington.....	32 50	
		5,236 62

Total expenditures for territorial government..... 1,566,521 11

Coast Survey.

Survey of the Atlantic and Gulf coasts.....	411,061 26	
Astronomical observations of Coast Survey.....	2,000 00	
Survey of the Western coasts.....	241,702 83	
Geodetic surveying, Coast Survey.....	36,064 66	
Pay and rations of engineers, Coast Survey.....	15,000 00	
Vessels for Coast Survey.....	137,000 00	
Publishing observations of Coast Survey.....	10,000 00	
		852,828 75

Total expenditures for Coast Survey..... 852,828 75

Public buildings.

Building for State, War, and Navy Department.....	1,609,233 22	
Treasury building.....	43,840 00	
Alteration of the Treasury building.....	2 50	
Post-office and sub-treasury, Boston.....	265,157 50	
Post-office and court-house, New York.....	1,629,396 60	
Indianapolis.....	77,929 90	
Court-house and post-office, Dover, Del.....	31 60	
Parkersburgh, W. Va.....	3 00	
Covington, Ky.....	144 80	
Ontario, (repairs.).....	18,000 00	
Utica.....	167 70	
Philadelphia.....	926,000 00	
Portland, Me.....	3,521 36	
Trenton.....	86,466 51	

Carried forward..... 4,659,924 75 16,370,358 05

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$4,650,924 75	\$16,370,358 05
Omaha.....	147,200 96	
Charleston, (Columbia, S. C.).....	74,564 43	
Little Rock.....	103 25	
Springfield, Ill.....	3,000 00	
Des Moines.....	372 31	
Madison.....	7,500 00	
Raleigh.....	166 45	
Total expenditures public buildings.....		4,892,832 15
<i>Treasury miscellaneous.</i>		
Expenses national loan.....	2,806,863 94	
Plates, paper, special dies, &c.....	82,185 31	
Re-funding national debt.....	54,726 83	
Expenses of national currency.....	99,459 53	
Suppressing counterfeiting and fraud.....	125,068 73	
Recoinage of gold coin.....	2,000 00	
Resolution in relation to national banking associations.....	53 12	
Vaults, safes, and locks for public buildings.....	86,079 39	
Plans for public buildings.....	8,683 37	
Collection of captured and abandoned property.....	84,459 50	
Expenses, &c., of direct tax.....	22 46	
Collecting mining statistics.....	15,000 00	
Expenses of inquiry respecting food-fishes.....	5,000 00	
Propagation of food-fishes.....	22,500 00	
Unprovided claims.....	947 75	
Return of proceeds of captured and abandoned property.....	1,960,679 26	
Compensation and contingent expenses of commissioners in insurrectionary districts.....	540 55	
Repayments for lands sold for direct taxes.....	9,075 00	
Expenses Smithsonian Institution.....	39,000 00	
Support, &c., transient paupers.....	12,000 00	
Salaries, &c., of inspectors of steam-vessels.....	173,049 45	
Contingent expenses steamboat-inspection service.....	48,868 05	
Refunding taxes illegally collected.....	1,507 44	
Refunding proceeds of cotton seized.....	3,282 00	
	5,641,631 68	
From which deduct the following excess of repayment.....	80,874 23	
Total expenditures Treasury miscellaneous.....		5,560,757 45
<i>War Department.</i>		
Salaries office of Secretary of War.....	46,472 42	
Adjutant-General.....	90,033 12	
Quartermaster-General.....	173,820 77	
Commissary-General.....	35,080 00	
Surgeon-General.....	17,560 00	
Paymaster-General.....	71,657 18	
Chief Engineer.....	25,336 86	
Chief of Ordnance.....	24,079 10	
Chief of Signal-Office.....	2,800 00	
Inspector-General.....	1,600 00	
Bureau of Military Justice.....	4,800 00	
superintendent, &c., War Department building.....	4,375 53	
employees of public buildings and grounds.....	51,631 22	
superintendent, &c., building corner of F and Seventeenth streets.....	4,570 00	
superintendent, &c., building corner of F and Fifteenth streets.....	5,290 00	
additional clerks War Department.....	75,680 00	
Contingent expenses office of Secretary of War.....	17,995 88	
Adjutant-General.....	13,139 20	
Quartermaster-General.....	6,999 38	
Commissary-General.....	5,994 74	
Surgeon-General.....	7,994 25	
Paymaster-General.....	4,977 13	
Chief Engineer.....	2,999 88	
Bureau of Military Justice.....	500 00	
office of Chief of Ordnance.....	998 26	
office of Public Buildings and Grounds.....	2,000 00	
War Department building.....	10,000 00	
building corner of F and Seventeenth streets.....	7,500 00	
building corner of F and Fifteenth streets.....	11,853 27	
Improvement of Congressional Cemetery.....	2,000 00	
Washington Aqueduct.....	70,555 00	
Improvement and care of public grounds.....	143,100 00	
Repairs of Navy-yard and upper bridges.....	3,000 00	
Lighting the Capitol and Executive Mansion.....	61,000 00	
Repairs, fuel, &c., Executive Mansion.....	40,000 00	
Repairing and refurnishing the President's house.....	1,495 36	
Carried forward.....	1,048,898 55	26,823,947 65

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

	Brought forward.....	\$1,048,898 55	\$26,823,947 65
Repairs of water-pipe.....		10,000 00	
Chain bridge.....		2,000 00	
Payment to W. H. Shirley.....		1,000 00	
		<u>1,061,898 55</u>	

From which deduct the following excess of repayment:			
Salaries of superintendent War Department building.....		8 96	
Total expenditures of War Department.....			1,061,889 59

Navy Department.

Salaries office of Secretary of the Navy.....	36,214 06		
Bureau of Yards and Docks.....	12,685 00		
Equipment and Recruiting.....	11,960 00		
Navigation.....	6,285 05		
Ordnance.....	9,560 00		
Construction and Repairs.....	12,960 00		
Steam Engineering.....	7,760 00		
Provisions and Clothing.....	14,500 77		
Medicine and Surgery.....	4,960 00		
Superintendent Navy Department building.....	5,290 60		
Contingent expenses office of Secretary of the Navy.....	4,974 47		
Bureau of Yards and Docks.....	799 86		
Equipment and Recruiting.....	750 00		
Navigation.....	796 03		
Ordnance.....	799 42		
Construction and Repairs.....	800 00		
Steam Engineering.....	797 81		
Provisions and Clothing.....	797 47		
Medicine and Surgery.....	399 40		
Navy Department building.....	6,927 98		
Total expenditures Navy Department.....			140,017 32

Post-Office Department.

Salaries Post-Office Department.....	393,784 47		
Contingent expenses Post-Office Department.....	54,542 00		
Deficiency in postal revenue.....	4,765,475 00		
Steamship service between San Francisco and Japan.....	500,000 00		
United States and Brazil.....	150,000 00		
San Francisco and Sandwich Islands.....	75,000 00		
Total expenditures Post-Office Department.....			5,938,801 47

Department of Agriculture.

Salaries Department of Agriculture.....	76,204 70		
Collecting agricultural statistics.....	15,174 86		
Purchase and distribution of valuable seeds.....	59,680 92		
Museum.....	3,600 00		
Furniture, cases, and repairs.....	4,214 50		
Library.....	1,750 00		
Laboratory.....	969 65		
Experimental garden.....	11,292 04		
Contingent expenses.....	12,255 10		
Improvement of grounds.....	21,800 00		
Purchase and distribution of reports.....	12,500 00		
Total expenditures Department of Agriculture.....			219,441 77

Department of Justice.

Salaries Department of Justice.....	93,753 20		
Rent of building, Department of Justice.....	16,000 00		
Contingent expenses Department of Justice.....	22,923 38		
Salary of warden of the jail.....	2,000 00		
Salary of commissioners to codify the laws.....	12,651 12		
Contingent expenses of commissioners to codify the laws.....	10,000 00		
Defending claims under convention with Mexico.....	4,661 50		
Prosecution of crimes.....	49,551 70		
Defending suits and claims for seizure of captured and abandoned property.....	30,587 14		
Prosecution and collection of claims.....	2,017 02		
Support of convicts.....	11,301 50		
Current expenses of reform school.....	10,000 00		
Defending claims for cotton seized.....	52 95		
Total expenditures Department of Justice.....			265,799 51

Judicial.

Salaries of Justices, &c., Supreme Court United States.....	88,596 96		
Circuit judges.....	54,000 00		
District judges.....	191,427 99		
Carried forward.....	334,024 95	34,449,897 31	

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$334,024 95	\$34,449,897 31
District attorneys.....	19,450 00	
United States marshals.....	11,658 97	
Justices, &c., supreme court, District of Columbia.....	20,500 00	
Expenses of United States courts.....	3,440,497 85	

Total judicial expenditures..... 3,826,131 77

Reliefs.

Relief of William M. Stafford.....	500 00	
Charles Hipp.....	223 00	
William Nixon.....	579 63	
R. R. Bolling.....	23,838 77	
F. & E. Reed.....	1,200 00	
E. G. Allen.....	1,480 00	
C. N. Lockwood, (repayment of fine).....	477 56	
Payment to officers, &c., for rescue of steamship San Francisco.....	500 00	
Relief of S. D. Cochran.....	2,000 00	
Charles C., E. E. J. G., and L. Martin.....	2,267 35	
Mrs. M. S. Moore.....	2,595 00	
G. S. Fisher.....	1,365 00	
J. Morris and J. F. Johnson.....	30,509 00	
T. C. Magruder.....	1,250 00	
F. A. Gibbons.....	20,000 00	
William Selden.....	10,096 82	
W. Somers.....	149 56	
A. H. Wilder.....	3,516 21	
A. Lynch.....	400 00	
A. E. Peale.....	10,000 00	
T. H. Holderness.....	3,350 45	
J. T. Mason.....	2,000 00	
Mrs. M. A. P. Brown.....	10,000 00	
George and Sallie Washington.....	3,372 31	
W. M. Ireland and M. McGrew.....	2,000 00	
R. E. Spinner.....	61,174 52	
T. Hollis.....	224 14	
William L. Utley.....	1,040 55	

Total expenditures for reliefs..... 196,109 57

Customs service.

Collecting revenue from customs.....	7,079,743 42	
Unclaimed merchandise.....	1,480 80	
Compensation of persons employed in insurrectionary States.....	710 02	
Refunding moneys erroneously received and covered into the Treasury.....	1,438 01	
Expenses of collection, &c., captured and abandoned property.....	1,246 50	
Repayment to importers excess of deposits.....	3,120,192 90	
Debentures and other charges.....	35,655 81	
Debentures or drawbacks, bounties or allowances.....	1,176,055 18	
Refunding duties on goods destroyed in warehouses.....	935 84	
Refunding duties per fourth section act March 3, 1871.....	134,552 06	
Distributive shares of fines, penalties, and forfeitures.....	626,156 74	
Refunding duty on tea and coffee.....	257,231 82	
Commissions to superintendents.....	4,568 17	
Drawbacks on certain articles imported into district of Chicago.....	192,155 95	
Additional compensation to collectors.....	319 53	
Expenses of revenue-cutter service.....	995,308 88	
Construction of revenue vessels.....	4,494 58	
Construction of revenue cutters.....	174,501 64	
Furniture, and repairs of same, for public buildings.....	149,612 15	
Heating apparatus for public buildings.....	44,349 77	
Fuel, lights, and water for public buildings.....	215,400 53	
Pay of custodians and janitors.....	51,903 84	
Defending suits concerning captured and abandoned property.....	18,278 35	
Repairs and preservation of public buildings.....	224,313 06	

14,510,605 05

From which deduct the following repayment where there is no expenditure, viz:

Building, &c., of such vessels as the revenue service requires..... 40,403 73

Total expenditures for customs service..... 14,470,201 32

Marine Hospital Service.

Marine hospital service.....	398,778 69	
Marine hospital, Chicago, Ill.....	62,482 94	

Carried forward..... 461,261 63 52,942,339 97

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

From which deduct the following excess of repayments,	Brought forward.....	\$461, 251 63	\$52, 942, 339 97
viz:			
Marine hospital, St. Mark's, Fla.....	\$530 49		
Detroit, Mich.....	23 72		
Louisville, Ky.....	4 40	558 61	
Total expenditures for Marine Hospital service.....			460, 703 02

Public Buildings.

Custom-house, &c., Machias, Me.....	5, 506 65		
Portland, Me.....	1, 012 64		
Rockland, Me.....	12, 000 00		
Fall River, Mass.....	103, 200 00		
Newport, R. I.....	8, 141 75		
Hartford, Conn.....	1, 129 80		
Barge-office, New York.....	25 30		
Appraisers' stores, Philadelphia.....	4, 866 70		
Custom-house, &c., Baltimore, Md.....	50, 000 00		
Charleston, S. C.....	168, 841 54		
New Orleans, La.....	434, 896 00		
Cincinnati, Ohio.....	417 30		
Evansville, Ind.....	45, 356 30		
Chicago, Ill.....	1, 460, 253 89		
Cairo, Ill.....	8, 977 60		
Knoxville, Tenn.....	79, 938 72		
Port Huron, Mich.....	5, 000 00		
Saint Louis, Mo.....	399, 105 55		
Saint Paul, Minn.....	42, 911 50		
San Francisco, Cal.....	20, 000 00		
Portland, Oreg.....	125, 682 26		
Astoria, Oreg.....	25, 963 28		
		3, 003, 226 78	

From which deduct the following excess of repayments,			
viz:			
Custom-house, Savannah, Ga.....	\$92 50		
Custom-house, Savannah, Ga., improvement of rooms.....	254, 44		
Purchase of furniture, &c., custom-house, Savannah.....	28 06		
Custom-house, Galveston, Tex.....	10 17		
Custom-house, Galveston, Tex., contingent expenditures.....	394 87		
Custom-house, Sandusky, Ohio.....	1, 170 14		
		1, 950 18	

Total expenditures for public buildings..... 3, 001, 276 60

Light-House Establishment.

Sequin Island steam fog-signal, Maine.....	5, 000 00		
Sequin Island light-station, Maine.....	5, 000 00		
Cape Elizabeth light-station, Maine.....	10, 000 00		
Nash Island light-station, Maine.....	3, 000 00		
Day beacons, Maine and Massachusetts.....	10, 000 00		
Whale-Back light-house, New Hampshire.....	1, 950 00		
Colchester Reef light-station, Vermont.....	4, 500 00		
Newburyport light-station, Massachusetts.....	10, 000 00		
Wood End light-station, Massachusetts.....	15, 000 00		
Cape Cod light-station, Massachusetts.....	5, 000 00		
Race Point light-station, Massachusetts.....	5, 000 00		
Beaver-Tail light-station, Rhode Island.....	5, 000 00		
Block Island light-station, Rhode Island.....	1, 200 00		
Bullock's Point beacon, Rhode Island.....	1, 000 00		
Newport Harbor light-station, Rhode Island.....	800 00		
Point Judith light-station, Rhode Island.....	5, 000 00		
Conimicut Point light-station, Rhode Island.....	10, 000 00		
Muscle-Beck light-station, Rhode Island.....	3, 000 00		
Punham Rock light-station, Rhode Island.....	1, 200 00		
Whale-Spindle light-station, Connecticut.....	5, 000 00		
Penfield Reef light-station, Connecticut.....	19, 868 04		
Race Rock light-station, Connecticut.....	39, 694 40		
Calves Island and Brookway Beach light-station, Connecticut.....	2, 500 00		
Black Ledge beacon, Connecticut.....	5, 500 00		
New London light-station, Connecticut.....	4, 500 00		
Southwest Ledge light-station, Connecticut.....	5, 000 00		
Sea-flower Reef beacon, New York.....	4, 200 00		
Montauk Point light-station, New York.....	9, 500 00		
Sands Point, &c., light-station, New York.....	4, 600 00		
Hart Island light-station, New York.....	10, 410 45		
Fort Tompkins light-station, New York.....	8, 000 00		
Crown Point light-station, New York.....	1, 500 00		
Hudson City light-station, New York.....	5, 523 27		

Carried forward..... 228, 246 16 56, 404, 319 59

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$228,246 16	\$56,404.319 59
Light-house supplies depot, Staten Island, New York.....	15,000 00	
Fort Hamilton and Fort Columbus fog-bells, New York.....	1,500 00	
Oyster Port Point light-station, New York.....	5,000 00	
Block Island light-station, New York.....	13,500 00	
Long Beach Bar light-station, New York.....	20,000 00	
Thirty-Mile Point light-station, New York.....	5,000 00	
Sandy Hook light-station, New York.....	5,000 00	
Stratford Shoals light-station, New York.....	6,327 95	
Absecon light-station, New Jersey.....	3,000 00	
Hartfort Inlet light-station, New Jersey.....	5,514 70	
Presque Isle light-station, Pennsylvania.....	14,002 45	
Misphillion River light-station, Delaware.....	5,000 00	
Christiana Buoy depot, Delaware.....	5,000 00	
Ship John Shoals light-station, Delaware.....	4,350 50	
Bulk-head Shoals light-station, Delaware.....	3,342 87	
Cross-Ledge Shoals light-station, Delaware.....	3,471 22	
Building light-house on Love Point, Maryland.....	10,000 00	
Craighill Channel light-station, Maryland.....	65,000 00	
Day beacons, Potomac River, Maryland.....	5,000 00	
Shipping Point light-station, Virginia.....	5,000 00	
Dutch Gap Canal light-station, Virginia.....	5,000 00	
Cape Lookout light-station, North Carolina.....	5,000 00	
Bodie's Island light-station, North Carolina.....	14,996 57	
Camtuck's Beach light-station, North Carolina.....	9,732 53	
Hatteras Inlet light-station, North Carolina.....	5,000 00	
Hunting Island light-station, South Carolina.....	25,000 00	
Range-lights on Morris Island, South Carolina.....	5,000 00	
Light-house, &c., Tybee Island Knoll, Georgia.....	5,000 00	
Rebuilding light-house Lower Saint Simon's, Georgia.....	16,455 04	
Danfuskie's Island light-station, Georgia.....	9,000 00	
Saint Augustine light-station, Florida.....	45,000 00	
Alligator's Reef light-station, Florida.....	28,711 22	
Florida Reef beacons, Florida.....	9,893 84	
Rebuilding Land Island light-station, Alabama.....	26,574 82	
Rebuilding Mobile Point light-station, Alabama.....	7,445 44	
Southwest Pass light-station, Louisiana.....	25,000 00	
Calcasieu light-station, Louisiana.....	16,230 91	
Trinity Shoals light-station, Louisiana.....	33,126 96	
Timbalier light-station, Louisiana.....	33,347 25	
Bolivar Point light-station, Texas.....	10,000 00	
Matagorda light-station, Texas.....	10,000 00	
Cleveland light-station, Ohio.....	22,956 00	
Calumet light-station, Illinois.....	6,450 96	
Chicago light-station, Illinois.....	30,000 00	
Grosse Point light-station, Illinois.....	277 00	
Detroit depot, Michigan.....	25,000 00	
Pierhead beacon-lights on the lakes, Michigan.....	21,318 77	
Saint Helena light-station, Michigan.....	14,000 00	
Petite Point aux Sables light-station, Michigan.....	28,322 54	
Light-station between White-fish Point and Grand Island Harbor, Michigan.....	26,652 90	
Gibraltar light-station, Michigan.....	10,000 00	
Spectacle Reef light-station, Michigan.....	100,602 09	
Alaustee light-station, Michigan.....	9,225 59	
Range-lights, Saint Clair Flats, Michigan.....	7,871 51	
Light-house on Spectacle Reefs, Michigan.....	4,016 98	
Outor Island light-station, Michigan.....	20,000 00	
Twin River Point light-station, Michigan.....	10,000 00	
Du Luth light-station, Minnesota.....	4,509 10	
Point Fernin light-station, California.....	1,385 00	
Heenime Point light-station, California.....	2,368 64	
Carquinas Straits light-station, California.....	11,322 05	
Piedras Blancas light-station, California.....	2,300 00	
Point Keyes light-station, California.....	10,000 00	
San Pablo Straits light-station, California.....	1,319 56	
Light-house at Punta de los Reyes, California.....	4,820 55	
Light-house at Punta Arenas, California.....	8,158 08	
Pigeon Point light-station, California.....	2 17	
Point Montard fog-signals, California.....	3,600 00	
Humboldt light-station, California.....	3,000 00	
Point San Fazio light-station, California.....	55 00	
Cape Foulweather light-station, Oregon.....	23,628 56	
Columbia River light-station, Oregon.....	11,000 00	
New Dungeness light-station, Washington.....	8,000 00	
Point No-Point light-station, Washington.....	19,000 00	
Contingent expenses life-stations, coast of New Jersey.....	3 38	
Preserving life and property of shipwrecked vessels.....	186,237 22	
Preserving life and property of shipwrecked vessels, contingent expenses.....	19,725 40	
Preserving life and property of shipwrecked vessels, Narragansett Beach.....	6,417 03	
Carried forward.....	1,428,482 29	56,404,319 59

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$1, 428, 482 29	\$56, 404, 319 59
Supplies of light-houses.....	334, 174 09	
Repairs and incidental expenses of light-houses.....	202, 280 63	
Salaries of keepers of light-houses.....	480, 518 54	
Seamen's wages, repairs, &c.....	566 28	
Expenses of light-vessels.....	270, 063 64	
Expenses of buoyage.....	337, 601 92	
Expenses of fog-signals.....	49, 043 14	
Inspecting lights.....	2, 000 00	
Commissions to superintendents.....	23, 470 37	
Light-house tender for the 10th district.....	1, 000 00	
	<u>3, 129, 200 90</u>	

From which deduct the following excess of repayments, viz:

Light-vessel, Martin's Industry, South Carolina.....	\$2 76
Oyster Rock beacons, Georgia.....	1, 399 33
Repairs at Pensacola light-station, Florida.....	557 82
Repairs at East Pascagoula, &c., Mississippi.....	489 73
Two metallic light-boats off Galveston, Texas.....	32 25
Eagle River light-station, Michigan.....	6, 740 83
Re-establishing lights on southern coasts.....	<u>1, 305 63</u>

10, 528 35

Total expenditures Light-House Establishment..... 3, 118, 672 55

Relief accounts:

Refunding certain duties paid by the Winona and Saint Peter Railroad Company.....	3, 424 28
Relief of James F. Joy.....	47, 776 40
Refunding to James O. P. Burnside proceeds of cotton.....	5, 284 00
Relief of James M. Hagar.....	1, 375 00
Relief of A. W. Moss.....	<u>480 00</u>

Total expenditure for relief accounts..... 52, 339 68

Interior civil.

Office of Secretary:

Salaries office of Secretary of the Interior.....	55, 539 92
Contingent expenses office of Secretary of the Interior.....	11, 992 95
Salaries of watchmen, Department of the Interior.....	21, 344 35
Fuel, lights, &c., Department of the Interior.....	18, 200 00
Repairs of building, Department of the Interior.....	10, 000 00
Rent of rooms for Pension, &c.....	15, 991 64
Packing, &c., congressional documents.....	6, 979 90
Rent of buildings for Interior Department, (G and Eighth streets).....	<u>15, 350 00</u>

Total expenditures of the Secretary's Office..... 155, 398 76

General Land-Office:

Salaries General Land-Office.....	260, 493 48
Contingent expenses General Land-Office.....	19, 974 73
Salary to sign land-patents.....	<u>500 00</u>

Total expenditures of the General Land-Office..... 280, 968 21

Commissioner of Indian Affairs:

Salaries office of Commissioner of Indian Affairs.....	59, 130 20
Contingent expenses office of Commissioner of Indian Affairs.....	<u>4, 969 23</u>

Total expenditures of Commissioner of Indian Affairs..... 64, 099 43

Commissioner of Pensions:

Salaries office of Commissioner of Pensions.....	456, 021 26
Contingent expenses office of Commissioner of Pensions.....	<u>74, 863 75</u>

Total expenditures office of Commissioner of Pensions..... 530, 885 01

Commissioner of Patents:

Salaries office of Commissioner of Patents.....	467, 800 00
Contingent expenses office of Commissioner of Patents.....	90, 000 00
Copies of drawing, office of Commissioner of Patents.....	59, 972 26
Plates for Patent-Office Official Gazette.....	40, 000 00
Photo-lithographing office of Commissioner of Patents.....	<u>40, 000 00</u>

Total expenditures of Commissioner of Patents..... 697, 772 26

Commissioner of Education:

Salaries office of Commissioner of Education.....	<u>34, 835 79</u>
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Total expenditures of Commissioner of Education..... 34, 835 79

Carried forward..... 61, 345, 291 28

General account of the receipts and expenditures. &c.—Continued.

BY EXPENDITURES.

	Brought forward.....	\$61,345,291.23
Public Lands:		
Salaries office of surveyor-general of Arizona.....	\$6,093 97	
Contingent expenses office of surveyor-general of Arizona.....	1,238 55	
Salaries office of surveyor-general of California.....	21,616 63	
Contingent expenses office of surveyor-general of California.....	8,290 95	
Salaries office of surveyor-general of Colorado.....	7,998 65	
Contingent expenses office of surveyor-general of Colorado.....	2,600 21	
Salaries office of surveyor-general of Dakota.....	8,334 05	
Contingent expenses office of surveyor-general of Dakota.....	1,813 60	
Salaries office of surveyor-general of Florida.....	5,947 27	
Contingent expenses office of surveyor-general of Florida.....	1,016 25	
Salaries office of surveyor-general of Idaho.....	6,915 85	
Contingent expenses office of surveyor-general of Idaho.....	2,285 59	
Salaries office of surveyor-general of Kansas.....	8,824 16	
Contingent expenses office of surveyor-general of Kansas.....	2,212 92	
Salaries office of surveyor-general of Louisiana.....	7,125 00	
Contingent expenses office of surveyor-general of Louisiana.....	2,256 35	
Salaries office of surveyor-general of Minnesota.....	13,220 45	
Contingent expenses office of surveyor-general of Minnesota.....	2,004 90	
Salaries office of surveyor-general of Montana.....	8,206 01	
Contingent expenses office of surveyor-general of Montana.....	2,210 65	
Salaries office of surveyor-general of Nebraska and Iowa.....	11,932 48	
Contingent expenses office of surveyor-general of Nebraska and Iowa.....	2,520 04	
Salaries office of surveyor-general of Nevada.....	8,793 13	
Contingent expenses office of surveyor-general of Nevada.....	3,362 13	
Salaries office of surveyor-general of New Mexico.....	8,742 56	
Contingent expenses office of surveyor-general of New Mexico.....	2,201 46	
Salaries office of surveyor-general of Oregon.....	8,071 91	
Contingent expenses office of surveyor-general of Oregon.....	2,011 78	
Salaries office of surveyor-general of Utah.....	6,863 05	
Contingent expenses office of surveyor-general of Utah.....	1,599 85	
Salaries office of surveyor-general of Washington.....	8,724 82	
Contingent expenses office of surveyor-general of Washington.....	1,967 15	
Salaries office of surveyor-general of Wyoming.....	8,666 54	
Contingent expenses office of surveyor-general of Wyoming.....	1,895 72	
Salary recorder of land-titles in Missouri.....	125 00	
Salaries and commissions of registers and receivers.....	365,395 35	
Contingent expenses of land-offices.....	38,258 08	
Expenses of depositing public moneys.....	10,481 76	
Depredations on public timber.....	5,027 62	
Repayments for lands erroneously sold.....	32,486 27	
Total expenditures public lands.....		649,338 71
Surveying public lands:		
Surveying public lands in Arizona.....	13,537 57	
California.....	67,620 23	
Colorado.....	51,137 04	
Dakota.....	53,970 44	
Florida.....	13,357 26	
Idaho.....	22,365 17	
Kansas.....	70,594 11	
Louisiana.....	16,383 71	
Minnesota.....	72,493 61	
Montana.....	50,981 61	
Nebraska.....	49,934 84	
Nevada.....	55,032 35	
New Mexico.....	17,088 33	
Oregon.....	54,689 47	
Utah.....	15,756 72	
Washington.....	56,901 29	
Wyoming.....	46,453 67	
Survey of eastern boundary of California.....	9,571 87	
Survey of western boundary of Kansas.....	8,293 00	
Survey between the 96th and 98th meridian, Indian Territory.....	61,186 48	
Survey of the Colorado of the West.....	20,000 00	
Survey of reservations in Oregon.....	17,205 75	
Geological survey of Territories.....	125,000 00	
Maps of the public lands.....	3,000 00	
Deposits by individuals for expenses of surveying public lands.....	131,006 00	
Surveying eastern boundary of Nevada.....	200 00	
Surveying public lands in Colorado land-grants to Kansas Pacific Rail- road Company.....	4,213 91	
Illustrations for report on the geological survey.....	20,000 00	
Surveying the Vigil and Saint Vrain land-claims in Colorado.....	35 70	
Total expenditures surveying public lands.....		1,123,060 13
Public works:		
Capitol Extension.....	61,354 65	
Annual repairs of Capitol.....	10,000 00	
Carried forward.....	71,354 65	63,122,690 12

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

	Brought forward.....	\$71,354 65	\$63,122,690 12
New dome of Capitol.....		3,975 19	
Heating apparatus Library of Congress.....		2,000 00	
Extension of Capitol grounds.....		684,199 15	
Paving roadway, sidewalks, and curbing in the District of Columbia.....		1,432,893 26	
Filling the Washington Canal.....		68,230 00	
Pneumatic tube from Capitol to Government Printing Office.....		15,000 00	
Buildings Columbia Hospital for Women and Lying-in Asylum.....		47,000 00	
Hospital buildings on Judiciary Square.....		3,000 00	
Completing hall of the Smithsonian Institution.....		10,000 00	
Buildings and grounds Reform School of the District of Columbia.....		100,000 00	
Jail for the District of Columbia.....		25,032 60	
Maryland Institution for the Blind.....		1,432 33	
Improvements of building Government Hospital for the Insane.....		43,800 00	
Inclosing grounds Government Hospital for Insane.....		3,000 00	
Grounds Government Hospital for Insane.....		10,000 00	
Smithsonian Institution building.....		5,000 00	
Erection of penitentiary Wyoming Territory.....		35,309 00	
Penitentiary building Idaho Territory.....		240 15	
Penitentiary building Washington Territory.....		1,796 05	
From which deduct the following excess of repayment:		2,563,158 38	
Covering steam-pipe United States Capitol.....		107 80	
Total expenditures public works.....			2,563,050 58
Miscellaneous:			
Salaries and expenses Metropolitan Police.....		295,175 78	
Current expenses Government Hospital for the Insane.....		150,000 00	
Columbia Institution for Deaf and Dumb.....		48,000 00	
Columbia Hospital for Women and Lying-in Asylum.....		18,300 00	
National Soldiers and Sailors' Orphans' Home.....		15,000 00	
Preservation of collections, Smithsonian Institution.....		15,000 00	
Expenses of Eighth Census.....		32,054 59	
Expenses of Ninth Census.....		37,377 20	
Maps to illustrate the quarto volumes of the Ninth Census.....		25,000 00	
Law library for the Territory of Colorado.....		2,500 00	
Statistical atlas of the United States.....		5,000 00	
Improving grounds Columbia Institution for Deaf and Dumb.....		76,000 00	
Books of record, &c., office of register of deeds District of Columbia.....		1,650 00	
Examination of titles, &c., for extension of Capitol grounds.....		7,000 00	
Grading Capitol grounds.....		40,000 00	
Capitol—refitting hall of House of Representatives.....		10,000 00	
From which deduct the following excess of repayment:		688,057 57	
Support, clothing, and medical treatment of the insane of the Army, Navy, and revenue service, District of Columbia.....		11,715 01	
Total expenditures miscellaneous.....			676,342 56
Relief accounts:			
Five per cent. fund of net proceeds of sales of public lands in Iowa.....		9,811 91	
Five per cent. fund of net proceeds of sales of public lands in Kansas.....		40,615 87	
Five per cent. fund of net proceeds of sales of public lands in Michigan.....		28,723 20	
Five per cent. fund of net proceeds of sales of public lands in Minnesota.....		18,861 50	
Three per cent. fund of net proceeds of sales of public lands in Missouri.....		979 18	
Two per cent. fund of net proceeds of sales of public lands in Missouri.....		652 79	
Five per cent. fund of net proceeds of sales of public lands in Nevada.....		86 32	
Five per cent. fund of net proceeds of sales of public lands in Oregon.....		9,172 01	
Five per cent. fund of net proceeds of sales of public lands in Wisconsin.....		47,976 05	
Five per cent. fund of net proceeds of sales of public lands in Nebraska.....		78,377 12	
Five per cent. fund of net proceeds of sales of public lands in Ohio.....		850 73	
Three per cent. fund of net proceeds of sales of public lands in Ohio.....		1,518 23	
Indemnity for swamp-lands purchased by individuals.....		3,799 96	
Reimbursements to marshals for expenses of Ninth Census.....		8,830 65	
Payment to Standish & Ballard for defending the register and recorder, at Ionia, Michigan.....		1,000 00	
Relief of Mrs. D. Jay Brown, act approved May 31, 1872.....		250 00	
Relief of G. W. Sturtevant, act approved June 10, 1872.....		100 00	
Relief of M. P. Hardin.....		200 73	
Relief of Elizabeth S. Brewer, executrix, June 23, 1873.....		14,000 00	
Purchase of club-house at Charleston, S. C.....		102 08	
Total expenditures relief accounts.....			265,908 33
Internal-revenue service:			
Assessing and collecting internal revenue.....		5,337,194 23	
Allowance or drawback.....		134,293 84	
Furnishment for violation of internal-revenue laws.....		35,048 40	
Stamps, paper, and dies.....		329,727 70	
Compensation of persons employed in the insurrectionary States.....		2,998 01	
Carried forward.....		5,839,792 18	66,627,991 59

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$5, 339, 792 18	\$66, 627, 991 59
Refunding taxes illegally collected.....	630, 708 28	
Refunding money erroneously covered into the Treasury.....	1, 125 00	
Redemptions of stamps, act of June 30, 1864.....	215, 414 03	
Relief of Moritz Augenstein, act June 8, 1872.....	7, 500 00	
Relief of A. G. Booth, act June 10, 1872.....	3, 340 98	
Relief of Wm. Schilling & Co.....	925 50	
Relief of Joseph Dawson.....	1, 312 50	

Total expenditures internal-revenue service..... 6, 700, 118 47

Interior Department.

Indians, fulfilling treaties with—

Arikarees, Gros Ventres, and Mandans.....	62, 480 97	
Apaches, Kiowas, and Comanches.....	116, 927 46	
Arapahoes and Cheyennes of Upper Arkansas River.....	258 86	
Bannocks.....	3, 270 30	
Assinaboines.....	22, 308 26	
Blackfeet, Bloods, and Piegans.....	49, 730 08	
Calapooias, Molallas, and Clackamas of Willamette Valley.....	5, 855 53	
Chastas, Scotons, and Umpquas.....	1, 036 67	
Chickasaws.....	3, 000 00	
Cheyennes and Arapahoes.....	60, 674 77	
Chippewas—Boise Fort band.....	16, 146 73	
Chippewas of Lake Superior.....	34, 854 67	
Chippewas of Mississippi.....	82, 228 33	
Chippewas of Mississippi, and Pillager and Lake Winnebagoish bands of Chippewas.....	11, 680 00	
Chippewas, Pillagers, and Lake Winnebagoish band.....	29, 729 50	
Chippewas of Red Lake and Pembina tribe of Chippewas.....	42, 666 62	
Choctaws.....	30, 032 8	
Confederated tribes and bands in Middle Oregon.....	11, 372 69	
Creeks.....	74, 645 58	
Crows.....	245, 512 49	
Dwamish and other allied tribes in Washington.....	14, 086 26	
Flatheads and other confederated tribes.....	18, 848 09	
Gros Ventres.....	22, 926 65	
Iowas.....	3, 816 86	
Kansas.....	10, 675 02	
Kickapoos.....	10, 381 50	
Klamaths and Modocs.....	25, 814 32	
Makahs.....	8, 600 00	
Menomonees.....	13, 436 86	
Miamies of El River.....	1, 099 98	
Miamies of Indiana.....	12, 941 69	
Miamies of Kansas.....	6, 657 59	
Molels.....	8, 613 56	
Mixed Shoshones, Bannocks, and Sheepstealers.....	36, 822 98	
Navajoes.....	94, 991 50	
Nez Percés.....	51, 731 24	
Nisqually, Puyallup, and other tribes and bands.....	9, 242 46	
Northern Cheyennes and Arapahoes.....	178, 241 15	
Omahas.....	24, 407 93	
Osages.....	15, 000 00	
Ottos and Missourians.....	8, 716 45	
Pawnees.....	62, 238 58	
Poncas.....	30, 006 33	
Pottawatomies.....	52, 790 64	
Pottawatomies of Huron.....	400 00	
Quapaws.....	4, 782 70	
Qui-nai-ets and Quil-leh-utes.....	8, 190 00	
River Crows.....	31, 624 24	
Rogue Rivers.....	3, 522 74	
Sacs and Foxes of the Mississippi.....	111, 824 81	
Sacs and Foxes of the Missouri.....	9, 128 05	
Seminoles.....	35, 998 85	
Senecas.....	2, 660 00	
Senecas of New York.....	11, 902 50	
Senecas and Shawnees.....	2, 060 00	
Shoshones, Eastern, Western, Northern and Goship bands.....	14, 368 36	
Shoshones and Bannocks.....	89, 815 85	
Six Nations of New York.....	4, 258 00	
Sioux of Dakota, Blackfeet, Lower Brulé and other bands.....	2, 676 65	
Sioux of different tribes including Santee Sioux of Nebraska.....	2, 224, 866 48	
Sioux, Yankton tribe.....	83, 347 95	
Sisseton, and Wahpeton, and Santee Sioux of Lake Traverse and Devil's Lake.....	74, 518 29	
S'Kallams.....	10, 042 57	
Snakes, Wall-pah-pee-tribe.....	1, 503 12	
Senecas, Shawnees, Quapaws, Peorias, Ottowas, Wyandotts, et al.....	2, 140 56	

Carried forward..... 4, 362, 391 76 73, 323, 110 06

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Bronght forward.....	\$4,362,391 76	\$73,328,110 06
Tabeguache, Mnaache, Capote, Weeminuche, Yampo, Grand River and Utah Utes.....	103,766 89	
Umpquas, Cow Creek Band.....	611 00	
Utes, Tabeguache band.....	12,172 95	
Umpquas and Calapooias of Umpqua Valley, Oregon.....	4,454 04	
Walla-Walla, Cayuse and Umatilla tribes.....	19,965 59	
Winnebagoes.....	61,103 32	
Wyandotts.....	16,703 56	
Yakamas.....	20,554 33	
Cherokees, (proceeds of school-lands).....	13,448 77	
Iowas.....	18 00	
Kansas.....	7,557 30	
Kaskaskias, Peorias, Weas, and Piankeshaws.....	83 35	
Kickapoos.....	246 70	
Ottos and Missourias.....	1,000 00	
Pottawatomies.....	5,336 78	
Shawnees.....	27 71	
Stockbridges.....	1,000 00	
Menomonees.....	3,900 00	
	4,634,342 05	

From which deduct the following excess of payments:

Comanches, Kiowas and Apaches of Arkansas River.....	\$12 83
Chippewas, Menomonees, Winnebagoes and N. Y. Indians.....	6 09
Chippewas of Saginaw, Swan Creek and Black River.....	136 28
Delawares.....	16 62
Ottawas of Blanchard's Fork and Roche de Boenf.....	1,000 00
Shawnees.....	576 82
Stockbridges and Munsees.....	30 96
Creeks.....	8 99
Delawares.....	105 64
Sacs and Foxes of the Missouri.....	115 75
Shawnees and Senecas.....	2 24
Negotiating treaties with Sioux of the Upper Missouri.....	9 00
	2,021 22

Total expenditures fulfilling treaties with Indians.....

4,632,320 83

Salaries and allowances:

Pay of superintendents and Indian agents.....	134,460 66
Pay of sub-agents.....	1,942 68
Pay of special agents.....	990 45
Pay of interpreters.....	35,217 80
Pay of temporary clerks to superintendents.....	4,793 39
Pay of superintendent at St. Louis.....	17 49
Pay of clerks to superintendent in California.....	1,823 33

Total expenditures, salaries, and allowances.....

179,250 80

Trust fund, interest due:

Cherokee national fund.....	41,167 22
Cherokee school fund.....	39,095 01
Cherokee orphan fund.....	14,201 45
Chickasaw national fund.....	85,533 82
Chippewa and Christian Indians fund.....	2,766 58
Choctaw general fund.....	27,055 63
Choctaw school fund.....	3,485 53
Creek orphan fund.....	3,199 76
Delaware general fund.....	50,393 17
Iowas fund.....	11,834 67
Kansas school fund.....	1,291 67
Kickapoos general fund.....	8,883 93
Kaskaskias, Peorias, Weas, and Piankeshaws school fund.....	3,969 00
Kaskaskias, Peorias, Weas, and Piankeshaws general fund.....	10,786 39
Menomonees.....	5,992 73
Osage school fund.....	1,808 71
Ottawas of Blanchard's Fork and Roche de Boenf.....	437 93
Pottawatomies education fund.....	6,814 81
Pottawatomies mill fund.....	5,593 39
Sacs and Foxes of the Missouri.....	3,009 33
Senecas.....	2,914 96
Senecas, Tonawanda band.....	5,810 15
Senecas and Shawnees.....	2,104 51
Shawnees.....	609 07
Stockbridges and Munsees.....	150 79

Total expenditures trust fund, interest due.....

338,910 21

Trust fund, stocks redeemed due:

Proceeds of sales of Kickapoo trust-fund bonds.....	6,577 50
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Carried forward..... 6,577 50 78,473,591 90

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$6, 577 50	\$78, 478, 591 90
From which deduct the following excess of repayments:		
Stocks redeemed and due Cherokee school fund.....	23 79	
Total expenditures trust-fund stocks redeemed due.....		6, 553 71
Insurance, transportation, &c.:		
Insurance, transportation, and delivery of annuities and provisions to Blackfeet Indians.....	1, 319 45	
Insurance, transportation, and delivery of annuities and provisions to Indians in Minnesota and Michigan.....	5, 509 47	
Insurance, transportation, and delivery of annuities and provisions to Pawnees, Poncas, and Yankton Sioux.....	290 25	
Insurance, transportation, and delivery of annuities and provisions to Indians in Minnesota and Michigan, 1873 (1874).....	1, 060 08	
Wagon roads in Idaho, Montana, Dakota, and Nebraska.....	5, 122 86	
	13, 302 11	
From which deduct the following excess of repayment:		
Insurance, transportation, and delivery of annuities and provisions to Chippewas of the Mississippi.....	10 48	
Total expenditures insurance, transportation, &c.....		13, 291 63
Incidental expenses Indian service in—		
Arizona.....	82, 407 16	
California.....	95, 240 27	
Colorado.....	14, 672 60	
Dakota.....	25, 089 53	
Idaho.....	19, 961 57	
Montana.....	31, 945 57	
Nevada.....	28, 752 33	
New Mexico.....	51, 266 19	
Oregon.....	36, 404 16	
Utah.....	48, 054 34	
Washington.....	24, 444 08	
Wyoming.....	9, 280 53	
	467, 518 33	
From which deduct the following excess of repayment:		
Oregon and Washington.....	5, 794 23	
Total expenditures incidental expenses Indian service.....		461, 724 10
General and miscellaneous expenses:		
Contingencies, Indian Department.....	43, 019 70	
Support of schools not otherwise provided for.....	48, 339 84	
Support of schools, farms, &c., for Apaches, Kiowas, and Comanches.....	4, 805 53	
Contingencies of trust funds.....	2, 514 12	
Presents to Indians.....	670 01	
Presents and provisions to Indians.....	13, 590 66	
Provisions for Indians.....	2, 364 91	
Vaccination of Indians.....	1, 150 00	
Buildings at agencies and repairs.....	11, 631 62	
Rescuing prisoners from Indians.....	494 62	
Holding general council of Cherokees, Creeks, Seminoles, Choctaws, and Chickasaws.....	5, 000 00	
Buildings for Choctaw and Chickasaw agency.....	5, 000 00	
Maintaining peace among and with the various tribes and bands.....	5, 124 29	
Payment of deficiencies incurred by Austin Willey, late superintendent in California.....	1, 146 16	
Payment of indebtedness left by Charles Maltby, late superintendent in California.....	102 48	
Expenses of the Indian commissioners.....	12, 238 29	
Expenses of Indian delegation visiting Washington in 1870.....	16, 049 30	
Purchase of land in White Earth reservation, in Minnesota, for Pembina band of Chippewas.....	25, 000 00	
	198, 241 53	
From which deduct the following excess of repayments:		
Expenses under treaties made by Indian peace commissioners.....	\$409 68	
Intercourse with Indian tribes having no treaties with United States.....	1, 222 82	
Restoring and maintaining peace with Indians on the Pacific.....	21 63	
Indian service in district of country leased by Choctaws.....	2 90	
	1, 657 03	
Total expenditures general and miscellaneous expenses.....		126, 584 50
Carried forward.....		79, 156, 745 84

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....		\$79,156,745 84
Removal, settlement, support, and civilization, &c., of Indians:		
Support and civilization Teton Sioux.....	\$375,525 72	
Civilization of Indians.....	20,603 30	
Civilization of Indians on White Earth reservation, Montana.....	25,000 00	
Civilization of Indians of central superintendency.....	11,000 00	
Civilization fund.....	910 95	
Civilization of Winnebagoes.....	83,193 13	
Collecting and supporting Wichitas and other affiliated bands.....	51,453 39	
Removal of stray bands of Winnebagoes and Pottawatomies in Wisconsin.....	5,833 00	
Collecting and subsisting Apaches of Arizona and New Mexico.....	438,687 63	
Removing Flathead Indians.....	5,996 40	
Collecting and subsisting roving bands of Kickapoos and other Indians on borders of Texas and Mexico.....	11,998 63	
Collecting and locating Colorado River Indians in Arizona.....	8,191 13	
Removal and settlement of Chippewas of Lake Superior.....	20,000 00	
Subsistence of friendly Indians.....	1,764 58	
Subsistence, settlement, and support of Navajo Indian captives in New Mexico.....	602 78	
Subsistence of the Great and Little Osages, (re-imbursable).....	74,000 00	
Removal of Kansas Indians, (re-imbursable).....	10,000 00	
Subsisting Red Cloud's band of Sioux Indians.....	133,276 97	
Subsistence of Arapaho, Cheyenne, Apache, Kiowa, Comanche, and Wichita Indians.....	231,039 26	
Subsisting Sioux Indians on Milk River reservation.....	178,353 13	
Subsistence of Navajo Indians in New Mexico.....	9,752 50	
Subsistence and civilization of Arickarees, Gros Ventres, and Mandans.....	83,958 17	
Subsistence, settlement, and support of Shoshones and Bannocks and other bands of Idaho and Southeast Oregon.....	43,411 37	
Subsistence of Indians at Milk River agency, Montana.....	21,166 00	
Subsistence, clothing, and civilization of Indians in Uinta Valley, Utah.....	10,000 00	
Settlement of Pembina band of Chippewas on White Earth reservation, in Minnesota.....	10,000 00	
		1,865,718 04
From which deduct the following excess of repayments:		
Removing Sioux Indians beyond the limit of any State.....	\$26 15	
Removing and subsisting of Indians in Oregon and Washington.....	181 28	
Removing and subsisting of Indians in Uinta Valley, Utah.....	14 25	
Subsistence and clothing of Sisseton, Wahpeton, Medawakanton, and Wahpakoota Sioux.....	539 83	
		1,061 51
Total expenditures removal, settlement, support, and civilization &c., of Indians.....		1,864,656 53
Surveys, improvements, and proceeds of reservations:		
Survey of Indian reservations.....	14,428 57	
Survey of exterior boundaries of Indian reservations.....	156,635 47	
Surveying and allotting lands to the Indians at Grande Ronde reservation, Oregon.....	1,139 71	
Proceeds of Winnebago reservations in Minnesota.....	130 75	
Proceeds of Sioux reservations in Minnesota and Dakota.....	81,182 72	
Total expenditures surveys, improvements, and proceeds of reservations.....		253,517 22
Pensions:		
Army pensions to widows and others.....	29,454,417 52	
Navy pension fund.....	7,326 62	
Navy pensions to widows and others.....	472,473 38	
		29,934,217 52
From which deduct the following excess of repayments:		
Army pensions to invalids.....	\$103,150 97	
Navy pensions to invalids.....	15,033 70	
Pensions, war of 1812.....	456,605 99	
		574,790 66
Total expenditures, pensions.....		29,359,426 86
Reliefs:		
Maintenance of Helen and Heloise Lincoln.....	250 00	
Relief of S. E. Ward.....	445 35	
Relief of J. and C. M. Daily.....	1,250 00	
Relief of John L. Pendery.....	500 00	
Relief of Ann Marble, administratrix.....	2,250 00	
Relief of R. H. Pratt.....	200 00	
Total expenditures, reliefs.....		4,895 35
Carried forward.....		110,639,241 80

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

WAR DEPARTMENT.

Brought forward.....		\$110,639,241 80
General of the Army:		
Expenses of commanding general's office.....		4,813 89
Adjutant-General:		
Expenses of recruiting.....	\$107,564 00	
Draft and substitute fund.....	42,732 84	
Contingencies of the Adjutant General's Department.....	2,536 93	
	152,945 77	
From which deduct the following excess of repayments:		
Collecting, drilling, and organizing volunteers.....	19,597 32	
Total expenditures for Adjutant General.....		133,348 45
Chief Signal Officer:		
Signal Service.....	12,500 00	
Observation and report of storms.....	338,000 00	
Total expenditures for Signal Office.....		350,500 00
Paymaster-General:		
Pay of the Army.....	12,162,269 85	
General expenses.....	145,185 44	
Mileage.....	266,475 07	
Pay of Military Academy.....	507,839 26	
Pay in lieu of clothing for officers' servants.....	181,893 14	
Pay to discharged soldiers for clothing not drawn.....	174,499 29	
Subsistence of officers, instructors, and cadets at the Military Academy.....	7,893 16	
Bounty to volunteers and their widows and legal heirs.....	1,882,444 25	
Pay and supply of one-hundred-day volunteers.....	3,774,877 68	
Payment of expenses under the reconstruction acts.....	16,901 97	
Bounty under act 25th July, 1866.....	11,144,736 11	
Payment of stoppages or fines due, (National Asylum for Disabled Volunteer Soldiers).....	193,750 59	
Traveling expenses of California and Nevada volunteers.....	28,000 00	
Traveling expenses of First Michigan Cavalry.....	500 00	
	30,487,165 81	
From which deduct the following excess of repayments:		
Subsistence of officers.....	\$1,544,933 17	
Forage for officers' horses.....	12,652 17	
Pay of two and three year volunteers.....	12,105,081 76	
Pay of militia and volunteers.....	283,477 47	
Bounty to volunteers and regulars on enlistment.....	2,582,165 59	
	16,528,310 16	
Total expenditures Paymaster-General.....		13,958,855 65
Commissary-General:		
Subsistence of the Army.....	2,519,837 81	
Commutation of rations to prisoners of war.....	2,000 00	
Total expenditures for Commissary-General.....		2,521,837 81
Quartermaster-general:		
Regular supplies of the Quartermaster's Department.....	4,940,010 94	
Incidental expenses of the Quartermaster's Department.....	1,370,521 97	
Barracks and quarters.....	1,312,670 90	
Transportation of the Army and its supplies.....	4,716,092 79	
Horses for cavalry and artillery.....	272,801 59	
Clothing and camp and garrison equipage.....	909,440 90	
Preservation of camp and garrison equipage.....	150,000 00	
Keeping, transporting, and supplying prisoners of war.....	258,080 11	
Heating and cooking stoves.....	10,019 12	
Telegraph for military purposes.....	17,220 36	
National cemeteries.....	431,219 22	
Purchase, construction, and maintenance of steam rams.....	14,548 93	
Gun-boats on western rivers.....	33,408 28	
Construction and repair of hospitals.....	84,526 51	
Expenses of sales of stores and materials.....	5,842 43	
	14,526,404 05	
From which deduct the following excess of repayments:		
Transportation of officers and their baggage.....	13,393 66	
Total expenditures of Quartermaster-General.....		14,513 010 39
Carried forward.....		142,121,607 99

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$142,121,607 99	
Surgeon-General:		
Medical and hospital department, (regular).....	\$301,657 37	
Medical and hospital department, (transfer).....	9,191 40	
Medical and surgical history and statistics.....	15,059 87	
Providing for the comfort of sick and discharged soldiers.....	1,305 79	
Army Medical Museum and library.....	10,000 00	
Appliances for disabled soldiers.....	8,000 00	
Transportation of insane volunteer soldiers.....	1,000 00	
Total expenditures of Surgeon-General.....		346,214 53
Commissioner of Freedmen:		
Support of Bureau of Refugees, Freedmen, and Abandoned Lands, (transfer account).....	12,871 95	
Support of Bureau of Refugees, Freedmen, and Abandoned Lands.....	93,924 79	
Support of freedmen's hospital and asylum, Washington, D. C.....	72,000 00	
		178,795 74
Chief of Ordnance:		
Ordnance service.....	202,863 88	
Ordnance, ordnance stores, and supplies.....	383,015 76	
Manufacture of arms at the national armories.....	199,096 50	
Arming and equipping the militia.....	295,056 73	
Armament of fortifications.....	11 47	
Arsenals.....	1,805 06	
Contingencies of arsenals.....	10,000 00	
Kenebec arsenal, Augusta, Me.....	1,000 00	
Springfield armory, Springfield, Mass.....	23,000 00	
Watertown arsenal, Watertown, Mass.....	8,000 00	
Watervliet arsenal, West Troy, N. Y.....	1,500 00	
New York arsenal, Governor's Island, N. Y.....	17,600 00	
Frankford arsenal, Bridesburgh, Pa.....	3,000 00	
Washington arsenal, Washington, D. C.....	3,016 36	
Fort Monroe arsenal, Old Point Comfort, Va.....	5,999 88	
Charleston arsenal, Charleston, S. C.....	2,700 00	
San Antonio arsenal, San Antonio, Tex.....	15,997 03	
Leavenworth arsenal, Leavenworth, Kans.....	12,047 40	
Saint Louis arsenal, Saint Louis, Mo.....	3,000 00	
Rock Island Arsenal, Rock Island, Ill.....	752,000 00	
Columbus arsenal, Columbus, Ohio.....	1,159 74	
Detroit arsenal, Dearbornville, Mich.....	373 31	
Benicia arsenal, Benicia, Cal.....	44,333 77	
Vancouver arsenal, Vancouver, Wash.....	1,000 00	
Fort Union arsenal, Fort Union, N. Mex.....	3,500 00	
Testing gun metal, heavy rifled ordnance.....	101,142 50	
		2,092,119 46
From which deduct the following excess of repayments:		
Magazine for storing gunpowder.....	\$176 76	
Horses for light artillery, by Ordnance Department.....	177 58	
Champlain arsenal, Vergennes, Vt.....	122 86	
Indianapolis arsenal, Indianapolis, Ind.....	579 04	
		1,056 24
Total expenditures of Ordnance Department.....		2,091,063 22
Inspector of the Military Academy:		
Current and ordinary expenses.....	56,790 85	
Miscellaneous items and incidental expenses.....	12,511 48	
Reimbursing cadets for losses by fire.....	6,818 82	
Buildings and grounds.....	17,500 00	
		93,621 15
From which deduct the following excess of repayments:		
Expenses of Board of Visitors.....	\$14 34	
Horses for artillery and cavalry practice.....	1,339 93	
Forage for artillery and cavalry horses.....	3,118 60	
Repairs of gas-pipes, gasometers, and retorts.....	39 97	
Furniture for cadets' hospital.....	50 17	
Warning apparatus.....	3,235 15	
Kitchen for cadets' mess-hall.....	188 79	
Enlarging, improving, and repairing cemetery.....	1,342 58	
Ventilating and heating barracks, and for repairs and new furniture.....	10,317 34	
Removal and enlargement of gas-works.....	5,139 61	
Models for department of engineering.....	1,135 37	
Models for department of cavalry.....	305 62	
Sewers from sappers, miners, &c., barracks.....	887 91	
		27,115 38
Total expenditures inspector of the Military Academy.....		66,505 77
Carried forward.....		144,804,187 25

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Chief of Engineers:	Brought forward.....	\$144,804,187 25
Fort Gorges, Portland Harbor, Maine.....	\$15,000 00	
Fort Preble, Portland Harbor, Maine.....	47,000 00	
Fort Scammel, Portland Harbor, Maine.....	43,000 00	
Battery on Portland Head, Portland Harbor, Maine.....	13,000 00	
Batteries in Portsmouth Harbor, New Hampshire.....	5,000 00	
Fort Independence, Boston Harbor, Massachusetts.....	35,000 00	
Fort Warren, Boston Harbor, Massachusetts.....	53,000 00	
Fort Winthrop, Boston Harbor, Massachusetts.....	35,000 00	
Battery on Long Island Head, Boston Harbor, Massachusetts.....	12,500 00	
Fort Adams, Newport Harbor, Rhode Island.....	90,000 00	
Permanent defenses in Narragansett Bay, Rhode Island.....	45,000 00	
Fort on Dutch Island, Narragansett Bay, Rhode Island.....	27,000 00	
Fort Hamilton and additional batteries, New York Harbor, New York.....	50,000 00	
Fort on site of Fort Tompkins, Staten Island, New York.....	87,000 00	
Fort Schuyler, East River, New York.....	84,600 00	
Fort on Willett's Point, East River, New York.....	67,000 00	
Fort Wood, New York Harbor, New York.....	11,500 00	
Battery Hanson, New York Harbor, New York.....	8,000 00	
Fort Mifflin, near Philadelphia, Pennsylvania.....	18,000 00	
New fort opposite Fort Delaware, Delaware shore.....	16,500 00	
Battery at Finn's Point, opposite Fort Delaware.....	37,500 00	
Fort McHenry, Baltimore Harbor, Maryland.....	15,000 00	
Fort Washington, Potomac River, Maryland.....	15,900 00	
Fort Foote, Potomac River, Maryland.....	15,500 00	
Fort Monroe, Hampton Roads, Virginia.....	38,000 00	
Fort Sumpter, Charleston, S. C.....	35,000 00	
Fort Moultrie, Charleston, S. C.....	36,000 00	
Fort Pulaski, Savannah River, Georgia.....	28,500 00	
Fort Jackson, Savannah River, Georgia.....	15,000 00	
Fort Taylor, Key West, Fla.....	55,500 00	
Fort Jefferson, Garden Key, Fla.....	41,499 70	
Fort Jackson, Mississippi River, Louisiana.....	56,733 64	
Fort Saint Phillip, Mississippi River, Louisiana.....	47,288 18	
Fort at San Diego, San Diego Harbor, California.....	15,000 00	
Fort at Alcatraz Island, San Francisco, Cal.....	70,000 00	
Fort at Fort Point, San Francisco Bay, California.....	94,393 91	
Fort at Lime Point, Cal.....	100,000 00	
Torpedoes for harbor defenses.....	4,500 00	
Purchase of sites for sea-coast defenses.....	43,254 47	
Construction of sea-coast mortar batteries.....	103,000 00	
Contingencies of fortifications.....	132,540 01	
Surveys for military defenses.....	131,515 81	
Permanent platforms for modern cannon of large caliber.....	17,863 84	
Trials with torpedoes.....	10,000 00	
Rock Island bridge.....	47,000 00	
Engineer depot at Willett's Point, N. Y.....	24,000 00	
Improving harbor at Salem, Mass.....	7,000 00	
Improving harbor at Wellfleet, Mass.....	5,000 00	
Improving harbor at Camden, Me.....	1,000 00	
Improving harbor at Portland, Me.....	15,000 00	
Improving harbor at Wells, Me.....	5,000 00	
Improving harbor at Burlington, Vt.....	20,000 00	
Improving harbor at Boston, Mass.....	73,557 85	
Improving harbor at Duxbury, Mass.....	8,024 00	
Improving harbor at Plymouth, Mass.....	2,500 00	
Improving harbor at Gloucester, Mass.....	10,000 00	
Improving harbor at Provincetown, Mass.....	8,000 00	
Improving harbor at Edgartown, Mass.....	5,000 00	
Improving harbor at New Haven, Conn.....	25,000 00	
Improving harbor at Wareham, Mass.....	5,000 00	
Improving harbor at Bridgeport, Conn.....	40,000 00	
Improving harbor at Norwalk, Conn.....	15,000 00	
Improving harbor at Waddington, N. Y.....	3,300 00	
Improving harbor at Port Jefferson, Long Island, N. Y.....	15,000 00	
Improving harbor at Port Chester, N. Y.....	9,800 00	
Improving harbor at Plattsburgh, N. Y.....	11,073 68	
Improving harbor at Rondout, N. Y.....	7,500 00	
Improving harbor at Ogdensburgh, N. Y.....	20,300 00	
Improving harbor at Huntington, N. Y.....	22,500 00	
Improving harbor at Oswego, N. Y.....	130,500 00	
Improving harbor at Little Sodas Bay, N. Y.....	16,444 67	
Improving harbor at Great Sodas Bay, N. Y.....	14,944 16	
Improving harbor at Pultneyville, N. Y.....	9,200 00	
Improving harbor at Charlotte, N. Y.....	5,700 00	
Improving harbor at Oak Orchard, N. Y.....	5,400 00	
Improving harbor at Olcott, N. Y.....	9,800 00	
Improving harbor at Buffalo, N. Y.....	128,425 04	
Improving harbor at Dunkirk, N. Y.....	35,000 00	
Improving mouth of Black River, New York.....	400 00	
Improving harbor at Marcus Hook, Pa.....	250 00	

Carried forward..... 2,688,768 96 144,804,187 25

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$2,688,768 96	\$144,804,187 25
Improving harbor at Erie, Pa.....	7,000 00	
Improving harbor at Wilmington, Del.....	11,000 00	
Repair of pier of ice-harbor, New Castle, Del.....	22,000 00	
Improving harbor at Queenstown, Md.....	6,000 00	
Improving harbor at Warton, Md.....	12,000 00	
Improving harbor at Cambridge, Md.....	10,000 00	
Improving harbor at Baltimore, Md.....	100,000 00	
Improving harbor at Rocky River, Ohio.....	9,000 00	
Improving harbor at Ashtabula, Ohio.....	21,000 00	
Improving harbor at Grand River, Ohio.....	30,000 00	
Improving harbor at Black River, Ohio.....	25,996 22	
Improving harbor at Port Clinton, Ohio.....	8,000 00	
Improving harbor at Vermillion, Ohio.....	8,000 00	
Improving harbor at Huron, Ohio.....	5,000 00	
Improving harbor at Sandusky, Ohio.....	18,000 00	
Improving harbor at Toledo, Ohio.....	30,000 00	
Improving harbor at Frankfort, Mich.....	5,000 00	
Improving harbor at Cheboygan, Mich.....	15,000 00	
Improving harbor at Monroe, Mich.....	15,000 00	
Improving harbor at Saint Joseph, Mich.....	3,000 00	
Improving harbor at South Haven, Mich.....	12,000 00	
Improving harbor at Saugatuck, Mich.....	5,000 00	
Improving harbor at Père Marquette, Mich.....	9,999 10	
Improving harbor at Grand Haven, Mich.....	15,000 00	
Improving harbor at Muskegon, Mich.....	10,000 00	
Improving harbor at Black Lake, Mich.....	9,992 65	
Improving harbor at White River, Mich.....	9,996 47	
Improving harbor at Pentwater, Mich.....	30,000 00	
Improving harbor at Manistee, Mich.....	4,999 13	
Improving harbor at Marquette, Mich.....	50,000 00	
Harbor of refuge on Lake Huron, Michigan.....	20,000 00	
Improving harbor of refuge at entrance of Sturgeon Bay Canal.....	20,000 00	
Improving harbor at Michigan City, Ind.....	60,000 00	
Improving harbor at Chicago, Ill.....	90,000 00	
Improving harbor at Calumet, Ill.....	20,000 00	
Improving harbor of refuge at Calumet, Ill.....	40,000 00	
Improving harbor at Green Bay, Wis.....	10,000 00	
Improving harbor at Port Washington, Wis.....	15,000 00	
Improving harbor at Ahnapee, Wis.....	25,000 00	
Improving harbor at Two Rivers, Wis.....	25,000 00	
Improving harbor at Manitowoc, Wis.....	11,400 00	
Improving harbor at Sheboygan, Wis.....	18,000 00	
Improving harbor at Milwaukee, Wis.....	25,000 00	
Improving harbor at Kenosha, Wis.....	15,000 00	
Improving harbor at Superior City, Wis.....	50,000 00	
Improving harbor at Menomonee, Mich. and Wis.....	25,000 00	
Improving harbor at San Francisco, Cal.....	1,500 00	
Improving harbor at Du Luth, Minn.....	50,000 00	
Improving harbor at Savannah, Ga.....	35,000 00	
Improving harbor at Mobile, Ala.....	67,809 60	
Improving harbor at Galveston, Tex.....	31,000 00	
Dredging Superior Bay.....	20,364 00	
Breakwater at Block Island, R. I.....	64,996 08	
Delaware breakwater, Delaware Bay.....	953 40	
Breakwater at Wilmington, Cal.....	149,000 00	
Constructing pier in Delaware Bay, near Lewes, Del.....	130,500 00	
Examinations and surveys on Atlantic coast.....	1,500 00	
Examinations and surveys on northwestern lakes.....	51,600 00	
Surveys of northern and northwestern lakes.....	174,998 00	
Survey of the Fort Gratiot military reservation, Michigan.....	2,000 00	
Military and geographical surveys west of the Mississippi River.....	74,969 44	
Examinations and surveys on northern and northwestern lakes and rivers and Atlantic and Pacific coasts, &c.....	102,259 62	
Removing sunken wreck in channel-way off Sandy Hook, N. Y.....	8,000 00	
Purchase of property of the Green Bay and Mississippi Canal Company.....	145,000 00	
Improving Saint Croix River, Maine.....	1,000 00	
Improving Narragansett River, Maine.....	7,000 00	
Improving Kennebec River, Maine.....	6,000 00	
Improving Royale River, Maine.....	10,000 00	
Improving Saco River, Maine.....	10,000 00	
Improving Richmond Island, Maine.....	15,000 00	
Improving Machias River, Maine.....	1,000 00	
Improving Sullivan River and Falls, Maine.....	9,000 00	
Improving Cocheo River, New Hampshire.....	3,000 00	
Improving Merrimack River, Massachusetts.....	5,000 00	
Improving Taunton River, Massachusetts.....	10,000 00	
Improving Providence River, Rhode Island.....	10,000 00	
Improving Pawtucket River, Rhode Island.....	10,000 00	
Improving Pawcatuck River, Rhode Island.....	10,000 00	
Improving Otter Creek, Vermont.....	2,500 00	
Improving Thames River, Connecticut.....	19,600 00	

Carried forward..... 5,076,732 67 144,804,187 25

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

	Brought forward.....	\$5, 076, 622 67	\$144, 804, 187 25
Improving Connecticut River, Connecticut.....	20, 000 00		
Improving Housatonic River, Connecticut.....	15, 000 00		
Improving Peconic River, Long Island, N. Y.....	10, 000 00		
Improving Hudson River, New York.....	30, 500 00		
Removing obstructions in East River and Hell Gate.....	290, 000 00		
Improving Delaware River, New Jersey.....	2, 500 00		
Improving South River, New Jersey.....	3, 000 00		
Improving Cohamsey Creek, New Jersey.....	2, 000 00		
Improving Shrewsbury River, New Jersey.....	3, 000 00		
Improving Delaware River at Fort Mifflin Bar.....	5, 000 00		
Improving Delaware River at Horse-Shoe Shoals.....	500 00		
Improving Passaic River, New Jersey.....	5, 000 00		
Clearing and buoying the channel at Schuylkill River, Pennsylvania.....	38, 500 00		
Improving Wicomico River, Maryland.....	5, 000 00		
Improving North-East River, Maryland.....	10, 000 00		
Improving ship-canal in Patapsco River and Chesapeake Bay.....	30, 000 00		
Improving Great Kanawha River, West Virginia.....	5, 000 00		
Improving Nausemond River, Virginia.....	2, 500 00		
Improving Rappahannock River, Virginia.....	15, 000 00		
Improving James River, Virginia.....	30, 000 00		
Improving Appomattox River, Virginia.....	50, 000 00		
Improving Monongahela River.....	1, 000 00		
Improving Aquia Creek, Virginia.....	600 00		
Improving Accotink Creek, Virginia.....	5, 000 00		
Improving Cape Fear River, North Carolina.....	100, 000 00		
Improving Nemoni Creek, Virginia.....	2, 500 00		
Improving ship-channel in Charleston Harbor, South Carolina.....	30, 000 00		
Removing obstructions in Town Creek near Charleston, S. C.....	2, 300 00		
Removing obstructions in Ashepo River, South Carolina.....	1, 300 00		
Improving mouth of St. John's River, Florida.....	10, 000 00		
Improving Tombigbee River.....	10, 000 00		
Improving mouth of Mississippi River.....	203, 000 00		
Improving Mississippi River.....	106, 000 00		
Improving Upper Mississippi River.....	10, 000 00		
Preserving the Falls of St. Anthony and navigation of Mississippi River.....	80, 000 00		
Improving Rock Island Rapids, Mississippi River.....	130, 700 28		
Improving Des Moines Rapids, Mississippi River.....	400, 000 00		
Improving Mississippi, Missouri, Arkansas, and Ohio Rivers.....	117, 162 46		
Improving White and Saint Francis Rivers, Arkansas.....	9, 000 00		
Improving Tangapahoa River, Louisiana.....	2, 500 00		
Improving Little Missouri River, Arkansas.....	10, 000 00		
Improving Calcasieu Pass, Louisiana.....	15, 000 00		
Improving Ouachita River, Louisiana and Arkansas.....	44, 000 00		
Improving Tones Bayou, Louisiana.....	20, 000 00		
Improving Tennessee River.....	105, 000 00		
Improving Cumberland River, Tennessee.....	20, 000 00		
Improving bar in Galveston Bay, Texas.....	10, 000 00		
Improving Cyprus Bayou, Texas.....	22, 000 00		
Improving Ohio River.....	170, 000 00		
Improving Falls of the Ohio River and Louisville Canal.....	280, 012 00		
Improving Sandusky River, Ohio.....	10, 000 00		
Improving Maumee River, Ohio.....	7, 000 00		
Improving Wabash River, Indiana.....	35, 000 00		
Improving Saint Clair Flats Canal.....	50, 000 00		
Improving Saint Clair Flats, Michigan.....	4, 000 00		
Improving mouth of Black River, Michigan.....	15, 000 00		
Improving mouth of Au Sable River, Michigan.....	5, 019 50		
Improving Saint Mary's River and Saint Mary's Falls Canal.....	215, 962 00		
Improving Illinois River.....	14, 000 00		
Improving Osage River, Missouri.....	20, 000 00		
Improving Yazoo River.....	5, 000 00		
Improving Wisconsin River.....	52, 000 00		
Improving Current River, Missouri.....	5, 000 00		
Improving Fox and Wisconsin Rivers.....	100, 000 00		
Improving Minnesota River, Minnesota.....	15, 000 00		
Improving Upper Willamette River, Oregon.....	1, 500 00		
Improving Upper Columbia River, Oregon.....	41, 000 00		
Improving Lower Willamette River, Oregon.....	50, 000 00		
Improving Lower Willamette and Columbia Rivers, Oregon.....	9, 206 64		
Snag-boats and dredges on Mississippi River.....	42, 000 00		
Removing raft in Red River, Louisiana.....	176, 000 00		
Removing wreck of gun-boat Oregon in Chifuncte River, Louisiana.....	5, 500 00		
		8, 344, 486 55	

From which deduct the following excess of repayments:

Fortifications in New Bedford Harbor, Massachusetts.....	\$0 20
Fortifications on Ship Island, Mississippi.....	10 14
Defenses in Oregon and Washington, at mouth of Columbia River.....	1, 230 30
Preservation and repairs of fortifications.....	1, 553 67
Bridge trains and equipage.....	12 52

Carried forward.. 2, 806 83 8, 344, 486 55 144, 804, 187 25

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

	Brought forward.	\$2,806 83	\$8,344,486 55	\$144,804,187 25
Repairs of harbors on the northern lakes		2,071 42		
Improving harbor at Aux Bacs Seles, Mich.		7 97		
Repair, preservation, extension, and completion of river and harbor works		18,800 57		
Examination and surveys of western and northwestern rivers.		725 36		
Improving Potomac River, District of Columbia.		6 61		
Obstructions for the Potomac River		23 01		
Improving Bayou Teche, Louisiana.		573 73		
			25,015 50	
Total expenditures Chief of Engineers				8,319,470 05
Relief and indefinite:				
Horses and other property lost in the military service		99,975 85		
Re-imbursing the State of Kansas for military expenses.		336,817 37		
Judgment against Granville M. Dodge <i>et al.</i>		1,202 00		
Relief of S. B., G. W., and J. W. Mitchell and W. Webster		2,592 87		
Relief of Mary M. Clark, widow		1,202 00		
Relief of legal heirs of George T. Wiggins		1,000 00		
Relief of T. B. Stewart and A. McCoun		1,443 36		
Relief of C. H. Thompson		3,100 00		
Relief of Omaha National Bank		1,503 96		
Relief of J. W. Phelps		555 00		
Relief of T. D. West		910 00		
Relief of Albert Grant		40,906 63		
Relief of T. F. Spencer		100 00		
Relief of Benn Pitman		1,200 00		
Relief of Harriet Spring		8,510 67		
Relief of Theodore Adams		112,740 76		
Relief of Harriet W. Pond		1,000 00		
Relief of loyal citizens of Loudoun County, Virginia		61,821 13		
Relief of Beverly B. Dotts <i>et al.</i>		1,990 16		
Relief of J. F. Jaques		6,719 00		
Relief of William Webster		4,208 33		
Relief of Orville J. Jennings		8,132 95		
Relief of E. A. Sawyer		5,000 00		
Relief of William Spence		24,290 80		
Relief of Dr. W. J. C. Duhamel		600 00		
Relief of George Reher		797 15		
Relief of Horace Tyler		34,988 53		
Relief of Mary Love		2,000 00		
Relief of Minerva Lewis, administratrix		5,000 00		
Relief of Charles Trichler		300 00		
Relief of William Bayne, trustee		2,550 00		
Relief of Warren & Moore		293 58		
Relief of Jesse E. Peyton		1,684 45		
Relief of Julia E. Lynde, administratrix		260 68		
Relief of P. J. Burchell		318 05		
Relief of Thomas E. Tutt & Co.		2,795 78		
Relief of heirs of Thomas Lawson		4,600 00		
Relief of sufferers, steamer San Francisco.		79 62		
Relief of Levi J. Powell		104 50		
Relief of C. H. Mallory & Co.		4,160 00		
Relief of Henry E. Jones		296 00		
Relief of Margaret Merklm		600 00		
Relief of B. H. Randall		300 00		
Relief of Milo Pratt		2,000 00		
			789,949 18	
From which deduct the following excess of repayments:				
Payment of members of certain military organizations in Kansas		12,378 00		
Total expenditures relief and indefinite				777,571 18
Secretary of War:				
Contingencies of the Army, (regular)		85,120 43		
Contingencies of the Army, (transfer)		9,909 94		
Secret service fund, (transfer)		2,013 32		
Expenses of military convicts		57,480 38		
Supplying arms and munitions of war to loyal citizens in revolted States		945 38		
Refunded to States—expenses incurred in raising volunteers		758,110 31		
Transportation, services, and supplies of Oregon and Washington volunteers in 1855-'56		17,131 66		
Pay of Oregon and Washington volunteers in 1855-'56		9,591 41		
Suppressing Indian hostilities in Montana Territory		425,000 00		
Defraying expenses of minute-men and volunteers in Pennsylvania, Maryland, Ohio, and Kentucky		98,762 32		
Re-imbursing Kentucky for militia expenses during the rebellion		525,258 72		
Capture of Jefferson Davis		2,051 00		
Carried forward			1,921,374 87	153,901,229 48

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$1,921,374 87	\$153,901,229 48
Bronze equestrian statue of Lieut. Gen. Winfield Scott.....	42,000 00	
Allowance for reduction of wages under eight-hour law.....	158,632 56	
Extension of military reservation at Camp Mohave, Arizona Territory.....	14,219 00	
Claims of loyal citizens for supplies furnished during the rebellion.....	927,910 19	

3,064,136 62

From which deduct the following excess of payments:

Secret service fund, (regular).....	\$2,551 45	
Mexican hostilities.....	68	
Twenty per cent. additional compensation.....	433 86	

2,985 99

Total expenditures Secretary of War..... 3,061,150 63

Navy Department.

Secretary's bureau—Miscellaneous:

Pay of the Navy, 1872 and 1873.....	6,182,628 85	
Prize money to captors, (permanent).....	251,831 49	
Bounty for the destruction of enemies' vessels.....	133,802 58	
Medals of honor.....	7 00	
Payments on contracts prior to March 4, 1869.....	29,955 00	
Naval Academy, 1871 and 1872.....	270 61	
Naval Academy, 1872 and 1873.....	190,383 46	
Contingent Navy, prior to July 1, 1871.....	28,804 94	
Contingent Navy, 1871 and 1872.....	23,360 38	
Contingent Navy, 1872 and 1873.....	32,433 98	
Pay of Marine Corps, prior to July 1, 1871.....	192,942 01	
Pay of Marine Corps, 1871 and 1872.....	134,884 78	
Pay of Marine Corps, 1872 and 1873.....	459,829 85	
Provisions of Marine Corps, prior to July 1, 1871.....	11,910 63	
Provisions of Marine Corps, 1872 and 1873.....	125,100 00	
Clothing of Marine Corps, 1872 and 1873.....	139,601 91	
Fuel, Marine Corps, prior to July 1, 1871.....	690 73	
Fuel, Marine Corps, 1872 and 1873.....	30,856 00	
Military stores, Marine Corps, 1872 and 1873.....	9,994 00	
Transportation and recruiting Marine Corps, prior to July 1, 1871.....	1,549 15	
Transportation and recruiting Marine Corps, 1871 and 1872.....	1,500 00	
Transportation and recruiting Marine Corps, 1872 and 1873.....	11,983 60	
Repairs of barracks, Marine Corps, 1872 and 1873.....	10,000 00	
Forage for horses, Marine Corps, 1872 and 1873.....	6,000 00	
Marine barracks at Mare Island, California, prior to July 1, 1871.....	355 89	
Quarters for officers, Marine Corps, 1872 and 1873.....	16,500 00	
Contingent, Marine Corps, 1872 and 1873.....	35,000 00	
Surveying Isthmus of Darien for a ship-canal, (permanent).....	5,000 00	
Surveying Tehuantepec and Nicaragua ship-canal, (permanent).....	13,074 39	

8,139,246 93

From which deduct the following excess of repayments:

Pay of the Navy, prior to July 1, 1871.....	\$123,261 14	
Pay of the Navy, 1871 and 1872.....	28,329 62	
Navy pension fund.....	194,279 99	
Clothing, Marine Corps, prior to July 1871.....	9,309 75	
Clothing Marine Corps, 1871 and 1872.....	6,501 62	
Military stores, Marine Corps.....	10 59	

361,692 71

Total expenditures Secretary's bureau, miscellaneous..... 7,777,554 22

Bureau of Yards and Docks:

Floating iron dock.....	90 00	
Navy yard at Portsmouth, N. H., 1872 and 1873.....	158,794 81	
Navy yard at Boston, Mass., 1872 and 1873.....	85,831 31	
Navy yard at New York, prior to July 1, 1871.....	52,072 12	
Navy yard at New York, 1871 and 1872.....	2,385 88	
Navy yard at New York, 1872 and 1873.....	81,764 98	
Navy yard at Philadelphia, Pa., prior to July 1, 1871.....	350 84	
Navy yard at Philadelphia, Pa., 1871 and 1872.....	5,512 86	
Navy yard at Philadelphia, Pa., 1872 and 1873.....	34,281 88	
Navy yard at Washington, D. C., prior to July 1, 1871.....	1,551 77	
Navy yard at Washington, D. C., 1871 and 1872.....	1,909 22	
Navy yard at Washington, D. C., 1872 and 1873.....	72,609 27	
Navy yard at Norfolk, Va., 1871 and 1872.....	204 55	
Navy yard at Norfolk, Va., 1872 and 1873.....	99,291 09	
Navy yard at Pensacola, Fla., prior to July 1, 1871.....	498 00	
Navy yard at Pensacola, Fla., 1871 and 1872.....	88 70	
Navy yard at Pensacola, Fla., 1872 and 1873.....	24,033 83	
Navy yard at Mare Island, prior to July 1, 1871.....	10,149 57	
Navy yard at Mare Island, 1871 and 1872.....	305 24	
Navy yard at Mare Island, 1872 and 1873.....	408,942 50	

Carried forward..... 1,040,668 42 164,739,934 33

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$1,040,668 42	\$164,739,934 33
Naval station at Sackett's Harbor, 1871 and 1872.....	437 05	
Naval station at League Island, 1871 and 1872.....	77,947 72	
Naval station at League Island, 1872 and 1873.....	111,451 91	
Naval station at Key West, 1871 and 1872.....	12,702 66	
Naval station at Key West, 1872 and 1873.....	6,605 00	
Naval station at New London, 1871 and 1872.....	2,252 49	
Naval station at New London, 1872 and 1873.....	17,276 00	
Emergencies at naval stations, prior to July 1, 1871.....	16,310 00	
Emergencies at naval stations, 1871 and 1872.....	4,428 44	
Emergencies at naval stations, 1872 and 1873.....	28,484 32	
Naval asylum at Philadelphia, prior to July 1, 1871.....	388 17	
Naval asylum at Philadelphia, 1871 and 1872.....	10,350 65	
Naval asylum at Philadelphia, 1872 and 1873.....	41,813 93	
Naval cemetery near Philadelphia, (permanent).....	1 14	
Protecting timber lands, 1871 and 1872.....	2,139 00	
Protecting timber lands, 1872 and 1873.....	4,658 24	
Civil establishment, Yards and Docks, prior to July 1, 1871.....	72,740 96	
Civil establishment, Yards and Docks, 1872 and 1873.....	84,157 40	
Contingent, Yards and Docks, prior to July 1, 1871.....	20,346 24	
Contingent, Yards and Docks, 1871 and 1872.....	71,161 41	
Contingent, Yards and Docks, 1872 and 1873.....	837,539 47	
	2,463,870 62	

From which deduct the following excess of repayments:

Navy yard at Portsmouth, N. H., 1871 and 1872.....	\$204 14	
Navy yard at Boston, Mass., prior to July 1, 1871.....	1 10	
Navy yard at Boston, Mass., 1871 and 1872.....	245 60	
Naval station at Mound City, 1871 and 1872.....	7 82	
Civil establishment, yards and docks, 1871 and 1872.....	389 37	
	848 03	

Total expenditures Bureau Yards and Docks.....

2,463,022 59

Bureau of Equipment and Recruiting:

Equipment of vessels, prior to July 1, 1871.....	174,905 89	
Equipment of vessels, 1871 and 1872.....	82,052 58	
Equipment of vessels, 1872 and 1873.....	1,447,346 94	
Enlistment bounties to seamen, (permanent).....	4,629 27	
Civil establishment, equipment and recruiting, prior to July 1, 1871.....	307 56	
Civil establishment, equipment and recruiting, 1872 and 1873.....	30,000 00	
Contingent, equipment and recruiting, prior to July 1, 1871.....	1,036 79	
Contingent, equipment and recruiting, 1871 and 1872.....	32,740 92	
Contingent, equipment and recruiting, 1872 and 1873.....	64,248 48	
	1,837,268 43	

From which deduct the following excess of repayment:

Civil establishment, equipment and recruiting, 1871 and 1872.....	112 01	

Total expenditures Bureau of Equipment and Recruiting.....

1,837,156 42

Bureau of Navigation:

Navigation and navigation supplies, prior to July 1, 1871.....	29,312 88	
Navigation and navigation supplies, 1871 and 1872.....	40,977 66	
Navigation and navigation supplies, 1872 and 1873.....	176,086 82	
Naval Observatory, prior to July 1, 1871.....	1,080 96	
Naval Observatory, 1872 and 1873.....	24,188 63	
Purchase of a refracting telescope, 1871 and 1872.....	10,000 00	
Purchase of a refracting telescope, 1872 and 1873.....	2,500 00	
Tower for telescope, 1872 and 1873.....	7,494 00	
Purchase of instruments for an observation of transit of Venus, 1872 and 1873.....	4,905 90	
Nautical Almanac, 1871 and 1872.....	2,225 72	
Nautical Almanac, 1872 and 1873.....	22,283 90	
Nautical instruments, prior to July 1, 1871.....	322 15	
Civil establishment, Navigation, prior to July 1, 1871.....	200 94	
Civil establishment, Navigation, 1871 and 1872.....	1,362 00	
Civil establishment, Navigation, 1872 and 1873.....	10,841 50	
Contingent, Navigation, prior to July 1, 1871.....	383 90	
Contingent, Navigation, 1871 and 1872.....	2,941 00	
Contingent, Navigation, 1872 and 1873.....	3,375 38	
	340,483 34	

From which deduct the following excess of repayments:

Naval Observatory, 1871 and 1872.....	\$970 35	
Nautical Almanac, prior to July 1, 1871.....	1 34	
	971 69	

Total expenditures Bureau of Navigation.....

339,511 65

Carried forward.....

169,379,624 99

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....		\$169,379,624 99
Bureau of Ordnance:		
Ordnance and ordnance stores, prior to July 1, 1871.....	28,466 84	
Ordnance and ordnance stores, 1871 and 1872.....	103,466 13	
Ordnance and ordnance stores, 1872 and 1873.....	622,392 16	
Torpedo-boats, 1871 and 1872.....	383,611 97	
Civil establishment, Ordnance, prior to July 1, 1871.....	144 19	
Civil establishment, Ordnance, 1871 and 1872.....	42 83	
Civil establishment, Ordnance, 1872 and 1873.....	14,443 92	
Contingent, Ordnance, prior to July 1, 1871.....	15 68	
Contingent, Ordnance, 1871 and 1872.....	343 20	
Contingent, Ordnance, 1872 and 1873.....	588 67	
Gatling guns.....	5,407 60	
Total expenditures Bureau of Ordnance.....		1,158,923 19
Bureau of Construction and Repair:		
Construction and repair, prior to July 1, 1871.....	370,646 35	
Construction and repair, 1872 and 1873.....	3,194,692 99	
Construction of eight steam-vessels of war, 1874 and 1873.....	885,042 02	
License to use Gorman & Siegfried's process for tempering steel, 1872 and 1873.....	10,000 00	
Right to manufacture and use Emory & Cheney's patent elastic chain-stopper and surge reliever, 1872 and 1873.....	12,000 00	
Civil establishment, Construction and Repair, 1872 and 1873.....	51,131 71	
Civil establishment, Construction and Repair, prior to July 1, 1871.....	24,440 32	
Contingent, Construction and Repair, prior to July 1, 1871.....	10 57	
	4,547,963 96	
From which deduct the following excess of repayments:		
Construction and Repair, 1871 and 1872.....	\$1,455 46	
Civil establishment, Construction and Repair, 1871 and 1872.....	450 96	
	1,906 42	
Total expenditures Bureau of Construction and Repair.....		4,546,057 54
Bureau of Steam Machinery:		
Steam machinery, prior to July 1, 1871.....	14 91	
Steam machinery, 1871 and 1872.....	106,410 93	
Steam machinery, 1872 and 1873.....	1,535,343 21	
Civil establishment, steam engineering, prior to July 1, 1871.....	773 34	
Civil establishment, steam engineering, 1872 and 1873.....	40,128 72	
Contingent, steam engineering, prior to July 1, 1871.....	114 68	
	1,682,785 79	
From which deduct the following excess of repayment:		
Civil establishment, steam engineering, 1871 and 1872.....	686 79	
Total expenditures Bureau Steam Machinery.....		1,682,099 00
Bureau of Provisions and Clothing:		
Provisions, navy, prior to July 1, 1871.....	596,595 19	
Provisions, navy, 1871 and 1872.....	339,940 28	
Provisions, navy, 1872 and 1873.....	1,420,951 36	
Clothing, navy, (permanent).....	274,289 53	
Civil establishment, Provisions and Clothing, prior to July 1, 1871.....	2,072 04	
Civil establishment, Provisions and Clothing, 1871 and 1872.....	225 35	
Civil establishment, Provisions and Clothing, 1872 and 1873.....	10,928 75	
Contingent, Provisions and Clothing, prior to July 1, 1871.....	23,762 34	
Contingent, Provisions and Clothing, 1871 and 1872.....	29,879 93	
Contingent, Provisions and Clothing, 1872 and 1873.....	69,076 56	
Total expenditures Bureau of Provisions and Clothing.....		2,767,721 33
Bureau of Medicine and Surgery:		
Surgeons' necessities and appliances prior to July 1, 1871.....	8,265 41	
Surgeons' necessities and appliances, 1871 and 1872.....	24,641 39	
Surgeons' necessities and appliances, 1872 and 1873.....	39,381 04	
Repairs and improvements of hospitals, prior to July 1, 1871.....	3,416 32	
Repairs and improvements of hospitals, 1871 and 1872.....	3,387 67	
Repairs and improvements of hospitals, 1872 and 1873.....	24,957 81	
Naval-hospital fund, (permanent).....	45,762 60	
Civil establishment, medicine and surgery, prior to July 1, 1871.....	1,411 07	
Civil establishment, medicine and surgery, 1871 and 1872.....	2,612 04	
Civil establishment, medicine and surgery, 1872 and 1873.....	73,006 35	
Contingent, medicine and surgery, 1871 and 1872.....	3,131 35	
Contingent, medicine and surgery, 1872 and 1873.....	24,446 95	
Carried forward.....	254,820 90	179,534,426 05

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$254,820 90	\$179,534,426 05
From which deduct the following excess of repayments, viz:		
Hospital at Washington, prior to July 1, 1871.....	\$1 40	
Contingent, medicine and surgery, prior to July 1, 1871.....	8 04	
		9 44
Total expenditures Bureau of Medicine and Surgery.....		254,811 46
Indefinite and relief:		
Payment to captors of the rebel ram Albemarle.....	202,912 90	
Allowance for reduction of wages under eight-hour law.....	110,253 04	
Funeral expenses of the late Admiral David G. Farragut.....	2,000 00	
Relief of the heirs, &c., of those lost in the Oneida.....	674 40	
Relief of the widows and heirs of those lost in the Levant.....	288 00	
Payment to K. M. Green for patent.....	10,000 00	
Indemnity for lost clothing.....	33,038 11	
Relief of the surviving officers of the republic of Texas.....	6,000 00	
Baron DeKalb, (relief act).....	50 00	
Congress and Cumberland, (relief act).....	60 00	
Relief heirs Grampus.....	270 00	
Payment of officers and crew of the United States steamer Kearsarge for destruction of the Alabama, 1872 and 1873.....	141,377 00	
Relief of the children of O. H. Berryman and others.....	7,103 46	
Relief of the children of O. H. Berryman.....	2,160 02	
Relief of Sarah A. Ward.....	5,000 00	
Relief of Mrs. F. Selina Buchanan.....	5,277 46	
Relief of heirs of George C. Bestor.....	125,000 00	
Relief of George R. Wilson for patent gun-carriage.....	20,000 00	
Relief of Joseph Wescott.....	2,325 00	
Relief of John B. Emerson.....	25,610 00	
Total expenditures indefinite and relief.....		699,399 39

PUBLIC DEBT.

Payments on account of interest:		
Certificates of indebtedness, 1870.....	27,120 00	
Three per cent. certificates.....	298,283 40	
Navy-pension fund.....	420,000 00	
Seven-thirties of 1861.....	47 67	
One-year notes of 1863.....	846 00	
Two-year notes of 1863.....	825 01	
Compound-interest notes.....	19,832 89	
Seven-thirties of 1864 and 1865.....	8,722 26	
Loan of 1847.....	495 00	
Bounty-land scrip.....	9 37	
Texas indemnity stock.....	1,850 00	
Loan of 1858.....	1,001,025 00	
Loan of 1860.....	50 00	
Loan of February, 1861, (1881s).....	1,104,840 00	
Oregon war debt.....	56,862 25	
Loan of July and August, 1861, (1881s).....	11,378,294 59	
Five-twenties of 1862.....	14,665,807 64	
Loan of 1863, (1881s).....	4,501,443 50	
Ten-forties of 1864.....	9,732,256 25	
Five-twenties of March, 1864.....	138,676 30	
Five-twenties of June, 1864.....	4,129,682 62	
Five-twenties of 1865.....	8,722,491 74	
Consols of 1865.....	13,162,734 99	
Consols of 1867.....	19,241,619 46	
Consols of 1868.....	2,360,825 62	
Central Pacific stock.....	1,551,817 20	
Kansas Pacific stock, (U. P. E. D.).....	378,180 00	
Union Pacific stock.....	1,635,210 72	
Central Branch Union Pacific stock, (A. & P. P.).....	93,840 00	
Western Pacific stock.....	118,353 60	
Sioux City and Pacific stock.....	97,309 20	
Funded loan of 1881.....	9,901,311 16	
Total expenditures interest on public debt.....		104,750,688 44
Payments on account of premiums:		
Five-twenties of 1862.....	1,412,462 49	
Five-twenties of March, 1864.....	8,328 66	
Five-twenties of June, 1864.....	771,612 46	
Five-twenties of 1865.....	334,254 58	
Consols of 1865.....	1,761,693 49	
Consols of 1867.....	688,065 97	
Consols of 1868.....	129,502 34	
Total expenditures premium on public debt.....		5,105,919 99
Carried forward.....		290,345,245 33

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES

Brought forward.....		\$290,345 245 33
Payments on account of redemption:		
Coin certificates.....	\$48,196 800 00	
Certificates of deposit.....	25,430,000 00	
Three per cent. certificates.....	12,195,000 00	
Seven-thirties of 1861.....	650 00	
Old demand notes.....	8 328 75	
Legal-tender notes.....	65,019,067 00	
Fractional currency.....	34,731,289 83	
One-year notes of 1863.....	17 162 00	
Two-year notes of 1863.....	8 255 00	
Compound-interest notes.....	114 120 00	
Seven-thirties of 1864 and 1865.....	58,050 00	
Bounty-land scrip.....	300 00	
Loan of 1849.....	5 500 00	
Five-twenties of 1862.....	15,873 150 00	
Five-twenties of March, 1864.....	57 300 00	
Five-twenties of June, 1864.....	6 326 650 00	
Five-twenties of 1865.....	4 032 200 00	
Consols of 1865.....	15 415 800 00	
Consols of 1867.....	5 236 300 00	
Consols of 1868.....	922 950 00	
Total expenditures, redemption of the public debt.....		233,699 352 58
Total net expenditures.....		524,044,597 91

Statement of revenue collected from the beginning of the Government to June 30, 1873, from the following sources.

(By calendar years to 1843, and subsequently by fiscal years.)

Years.	Customs.	Internal revenue.	Direct taxes.	Postage.	Public lands.	Dividends & sales of bank stock and bonds.	Miscellaneous.	Net revenue.	Loans and Treasury notes, &c.	Total receipts.
From Mar. 4, 1789, to Dec. 31, 1791.	\$4,399,473 09						\$19,440 10	\$4,418,913 19	\$5,791,112 56	\$10,210,025-75
1792	3,443,070 85	\$208,942 81				\$8,028 00	9,918 65	3,669,960 31	5,070,806 46	8,740,766 77
1793	4,255,306 56	337,705 70		\$11,020 51		38,500 00	10,390 37	4,652,923 14	1,067,701 14	5,720,624 28
1794	4,801,065 28	274,089 62		29,478 49		303,472 00	23,799 43	5,431,904 87	4,609,196 78	10,041,101 65
1795	5,588,461 26	337,755 36		22,400 00		160,000 00	5,917 97	6,114,534 59	3,305,268 20	9,419,802 79
1796	6,567,987 94	475,289 60		72,909 84	\$4,836 13	1,240,000 00	16,506 14	8,377,529 65	362,800 00	8,740,329 65
1797	7,549,649 65	575,491 45		64,500 00	83,540 00	385,220 00	30,379 29	8,688,780 99	70,135 41	8,758,916 40
1798	7,106,061 93	644,357 95		39,500 00	11,963 11	79,920 00	18,692 81	7,900,495 80	308,574 27	8,209,070 07
1799	6,610,449 31	779,136 44		41,000 00		71,040 00	45,187 56	7,546,813 31	5,074,646 53	12,621,459 84
1800	9,080,932 73	809,396 55	\$734,223 97	78,000 00	443 75	71,040 00	74,712 10	10,848,749 10	1,602,435 04	12,451,184 14
1801	10,750,778 93	1,048,043 43	534,343 38	79,500 00	167,726 06	88,800 00	266,149 15	12,535,330 95	10,125 00	12,945,455 95
1802	12,438,235 74	621,898 89	206,565 44	35,000 00	188,628 02	1,327,560 00	177,905 86	14,995,793 95	5,597 36	15,001,391 31
1803	10,479,417 61	215,179 69	71,879 20	16,427 26	163,675 69		115,518 18	11,064,097 63		14,064,097 63
1804	11,098,565 33	50,941 29	50,194 44	26,500 00	487,526 00		112,575 53	11,826,307 38	9,532 64	11,835,840 02
1805	12,936,487 04	21,747 15	21,882 91	21,342 50	540,193 80		19,039 80	13,560,693 20	128,814 94	13,689,508 14
1806	14,667,698 17	20,101 45	55,763 86	41,117 67	765,245 73		10,004 19	15,559,931 07	48,897 71	15,608,828 78
1807	15,845,521 61	13,051 40	34,732 56	3,614 73	466,163 27		34,935 69	16,398,019 26		16,398,019 26
1808	16,363,550 58	8,210 73	19,159 21		647,939 06		21,802 35	17,060,661 93	1,882 16	17,062,544 09
1809	7,296,020 58	4,044 39	7,517 31		442,252 33		23,638 51	7,773,473 12		7,773,473 12
1810	8,583,309 31	7,430 63	12,448 68		696,548 82		84,476 84	9,384,214 28	2,759,992 25	12,144,206 53
1811	13,313,222 73	2,295 95	7,666 66	37 70	1,040,237 53		60,068 52	14,423,529 09	8,309 05	14,431,838 14
1812	8,958,777 53	4,903 06	859 22	85,039 70	710,427 78		41,125 47	9,801,132 76	12,837,900 00	22,639,032 76
1813	13,224,623 25	4,755 04	3,805 52	35,000 00	835,655 14		236,571 00	14,340,409 95	26,184,435 00	40,524,844 95
1814	5,998,772 08	1,662,984 82	2,219,497 36	45,000 00	1,135,971 09		119,399 81	11,181,625 16	23,377,911 79	34,559,536 95
1815	7,282,942 22	4,678,039 07	2,162,673 41	135,000 10	1,287,959 28		150,282 74	15,696,916 82	35,264,320 78	50,961,237 60
1816	36,306,874 88	5,124,708 31	4,253,635 09	149,787 74	1,717,985 03		123,994 61	47,676,985 66	9,494,436 16	57,171,421 82
1817	26,283,348 40	2,678,100 77	1,834,187 04	29,371 91	1,991,226 06	202,426 30	80,389 17	33,099,049 74	734,542 59	33,833,592 33
1818	17,176,385 00	955,270 20	264,333 36	20,070 00	2,606,564 77	520,000 00	37,547 71	21,585,171 04	8,765 62	21,593,936 66
1819	20,283,608 76	229,593 63	83,650 78	71 32	3,274,422 78	675,000 00	57,027 10	24,603,374 37	2,291 00	24,605,665 37
1820	15,605,612 15	106,260 53	31,586 82	6,465 95	1,635,871 61	1,000,000 00	54,872 49	17,840,669 55	3,040,824 13	20,881,493 68
1821	13,004,447 15	69,027 63	29,349 05	516 91	1,212,966 46	105,000 00	152,072 52	14,573,379 72	5,000,324 00	19,573,703 72
1822	17,589,761 94	67,665 71	20,961 56	602 04	1,803,581 54	297,500 00	452,355 15	20,232,427 94		20,232,427 94
1823	19,088,433 44	34,242 17	10,337 71	110 69	916,523 10	350,000 00	141,019 15	20,540,666 26		20,540,666 26
1824	17,878,325 71	34,663 37	6,201 96		984,418 15	350,000 00	127,603 60	19,381,212 79	5,000,000 00	24,381,212 79
1825	20,098,713 45	25,771 35	2,330 85	469 56	1,216,090 56	367,500 00	129,982 25	21,840,858 02	5,000,000 00	26,840,858 02
1826	23,341,331 77	21,589 93	6,638 76	300 14	1,393,785 09	402,500 00	94,288 52	25,260,434 21		25,260,434 21
1827	19,712,283 29	19,885 68	2,626 90	101 00	1,495,845 26	420,000 00	1,315,621 83	22,966,363 96		22,966,363 96
1828	23,205,523 64	17,451 54	1,218 81	20 15	1,018,308 75	455,000 00	65,106 34	24,763,629 23		24,763,629 23
1829	22,681,965 91	14,562 74	11,335 05	86 60	1,517,175 13	490,000 00	112,561 95	24,827,627 38		24,827,627 38
0	21,922,391 39	12,160 62	16,980 59	55 13	2,329,356 14	490,000 00	73,172 64	24,844,116 51		24,844,116 51

1831	24,234,441 77	6,933 51	10,506 01	561 02	3,210,815 48	490,000 00	583,563 03	28,526,820 82	31,865,561 16	28,526,820 82
1832	28,465,237 24	11,630 65	6,791 13	244 95	2,623,381 02	659,000 00	99,276 16	31,865,561 16	31,865,561 16	31,865,561 16
1833	29,032,508 91	2,759 00	394 12		3,967,682 55	610,255 00	334,796 67	33,948,426 25	33,948,426 25	33,948,426 25
1834	16,214,957 15	4,196 09	19 80	100 00	4,857,600 69	586,649 50	128,412 32	21,091,935 55	21,091,935 55	21,091,935 55
1835	19,391,310 59	10,459 48	4,263 33	893 00	14,757,600 75	569,280 82	696,279 13	35,430,087 10	35,430,087 10	35,430,087 10
1836	23,409,940 53	370 00	728 79	10 91	24,877,179 86	328,674 67	2,209,891 32	50,826,796 08	50,826,796 08	50,826,796 08
1837	11,169,290 39	5,493 24	1,687 70		6,776,236 52	1,375,965 44	5,562,190 80	24,890,864 69	2,992,989 15	27,883,853 84
1838	16,153,800 36	2,467 27			3,081,939 47	4,512,102 22	2,517,252 42	26,302,561 74	12,716,820 86	39,019,382 60
1839	23,137,924 81	2,553 32	735 22		7,076,447 35		1,265,068 91	30,023,966 68	3,857,276 21	*33,881,242 89
1840	13,499,502 17	1,682 25			3,292,285 58	1,774,513 80	874,662 23	19,442,646 08	5,589,547 51	25,032,193 59
1841	14,487,216 74	3,261 36			1,365,627 42	672,769 38	331,285 37	16,860,160 27	13,659,317 38	30,519,477 65
1842	18,187,903 76	495 00			1,335,797 52	56,912 53	383,895 44	19,953,009 25	14,808,735 64	34,773,744 89
1843 (to June 30)	7,046,843 91	103 25			897,818 11		286,235 99	8,231,001 26	12,551,409 19	20,782,410 45
1843-44	16,183,570 94	1,777 34			2,059,939 80		1,075,419 70	29,320,707 78	1,877,847 95	31,198,555 73
1844-45	27,528,112 70	3,517 12			2,077,022 30	5,000 00	328,201 78	29,941,853 90		29,941,853 90
1845-46	26,712,667 87	2,897 26			2,694,452 48		289,950 13	29,699,967 74		29,699,967 74
1846-47	23,747,864 66*	375 00			2,498,355 20	4,340 39	186,467 91	26,437,403 16	28,900,765 36	55,338,168 52
1847-48	31,757,070 96	375 00			3,328,642 56	34,834 70	577,775 99	35,698,699 21	21,293,780 00	56,992,479 21
1848-49	28,346,738 82				1,688,959 55	8,955 00	676,424 13	30,721,077 50	29,075,815 48	59,796,892 98
1849-50	39,668,686 42				1,850,894 25		2,064,308 21	43,592,828 88	4,056,500 00	47,649,388 88
1850-51	49,017,567 92				2,352,305 30	260,243 51	924,922 60	52,355,039 33	207,664 92	52,762,704 25
1851-52	47,339,326 62				2,043,239 58	1,021 34	463,228 06	49,846,815 60	46,300 00	49,893,115 60
1852-53	58,931,865 52				1,667,084 99	31,466 78	853,313 02	61,424,730 31	16,372 50	61,500,102 81
1853-54	64,224,190 27				8,470,798 39		1,105,352 74	73,800,341 40	1,950 00	73,802,291 40
1854-55	53,025,794 21				11,497,049 07		827,731 40	65,350,574 68	800 00	65,351,374 68
1855-56	64,022,863 50				8,917,644 93		1,116,190 81	74,056,699 24	2,900 00	74,056,899 24
1856-57	63,875,905 05				3,829,486 64		1,259,920 88	68,965,312 57	3,900 00	68,969,212 57
1857-58	41,769,620 96				3,513,715 87		1,352,029 13	46,635,365 96	23,717,300 72	70,372,665 96
1858-59	49,550,416 04				1,756,687 30		1,454,596 24	52,761,699 58	28,996,857 72	81,758,557 30
1859-60	53,187,511 87				1,778,557 71		1,088,530 25	56,054,599 83	20,786,808 00	76,841,407 82
1860-61	39,582,125 64				870,688 54		1,023,515 21	41,476,299 39	41,295,340 74	83,371,640 13
1861-62	49,056,397 62				152,203 77		904,011 50	51,907,944 62	529,760,860 50	581,668,805 12
1862-63	69,059,642 40	37,640,787 95	1,795,331 73		167,617 17		3,735,794 37	112,088,945 50	717,284,707 01	889,373,652 51
1863-64	102,316,152 99	109,741,134 10	475,648 96		538,333 29		49,621,084 98	262,742,354 32	1,130,709,452 85	1,393,451,807 17
1864-65	84,928,260 60	209,464,215 25	1,200,573 03		996,553 31		26,503,183 73	323,092,785 92	1,482,840,464 90	1,805,933,250 82
1865-66	179,046,651 58	309,226,813 42	1,974,754 12		665,031 03		123,733,397 76	619,646,647 91	651,065,430 91	1,270,712,078 82
1866-67	176,417,810 88	266,027,537 43	4,200,233 70		1,163,575 76		42,103,024 57	489,912,182 34	640,426,910 29	1,130,339,092 63
1867-68	164,464,599 56	191,087,589 41	1,788,145 85		1,348,715 41		46,949,033 09	405,638,023 32	625,111,433 20	1,030,749,516 52
1868-69	180,048,426 63	158,356,460 86	765,685 61		4,020,344 34		127,754,900 50	370,945,817 94	238,678,081 66	609,623,899 00
1869-70	194,538,374 44	184,899,756 49	229,102 88		3,350,481 76		28,237,762 06	411,255,477 63	285,474,496 00	696,729,973 63
1870-71	206,270,408 05	143,098,153 63	580,355 37		2,328,646 63		30,986,381 16	383,323,944 89	268,768,523 47	652,092,468 36
1871-72	216,370,286 77	130,642,177 72			2,375,714 19		24,518,688 88	374,106,867 56	305,047,054 00	679,153,921 56
1872-73	188,089,522 70	113,729,314 14			2,882,312 38		29,037,055 45	333,738,204 67	214,931,017 00	548,669,221 67

* \$1,458,782.93 deducted from the aggregate receipts, as per account of the Treasurer, No. 76922.

† \$2,070.73 added, being net amount paid by depositaries previously deducted as unavailable.

REGISTER.

Statement of expenditures from the beginning of the Government

[The year 1870 and subsequent are from the account of warrants on the Treasurer]

Years.	Civil list.	Foreign inter- course.	Miscellaneous.	Military service.	Pensions.
From Mar. 4, 1789, to Dec. 31, 1791..	\$757, 134 45	\$14, 733 33	\$311, 533 83	\$632, 804 03	\$175, 813 88
1792.....	380, 917 52	78, 766 67	194, 572 32	1, 100, 702 09	109, 243 15
1793.....	358, 241 08	89, 500 00	24, 709 46	1, 130, 249 08	80, 087 81
1794.....	440, 946 58	146, 403 51	118, 248 30	2, 639, 097 59	81, 399 24
1795.....	361, 633 36	912, 685 12	92, 718 50	2, 480, 910 13	68, 673 22
1796.....	447, 139 05	184, 850 64	150, 476 14	1, 260, 263 84	100, 843 71
1797.....	483, 233 70	669, 788 54	103, 880 82	1, 039, 402 66	92, 256 97
1798.....	504, 605 17	457, 428 74	149, 004 15	2, 009, 522 30	104, 845 33
1799.....	592, 905 76	271, 374 11	175, 111 81	2, 466, 946 98	95, 444 03
1800.....	748, 688 45	395, 283 18	193, 636 59	2, 560, 878 77	64, 130 73
1801.....	549, 288 31	295, 676 73	269, 803 41	1, 672, 944 08	73, 533 37
1802.....	596, 981 11	559, 925 93	315, 022 36	1, 179, 148 25	85, 440 39
1803.....	526, 583 12	1, 110, 834 77	205, 217 87	822, 055 85	62, 902 10
1804.....	624, 795 63	1, 186, 655 57	379, 558 23	875, 423 93	80, 092 80
1805.....	585, 849 79	2, 792, 028 77	384, 720 19	712, 781 28	81, 854 59
1806.....	684, 230 53	1, 760, 421 30	445, 485 18	1, 224, 355 38	81, 875 53
1807.....	655, 524 65	577, 826 34	464, 546 52	1, 288, 685 91	70, 500 60
1808.....	691, 167 80	304, 992 83	427, 124 93	2, 900, 834 40	82, 576 04
1809.....	712, 465 13	166, 306 04	337, 032 62	3, 345, 772 17	87, 833 54
1810.....	703, 994 03	81, 367 48	315, 783 47	2, 294, 323 94	83, 744 16
1811.....	644, 467 27	264, 904 47	457, 019 66	2, 032, 828 19	75, 043 88
1812.....	826, 271 55	347, 703 29	509, 113 37	11, 817, 798 24	91, 402 10
1813.....	780, 545 45	209, 941 01	738, 949 15	10, 652, 013 02	86, 989 91
1814.....	927, 424 23	177, 179 97	1, 103, 425 50	20, 350, 806 86	90, 164 36
1815.....	832, 247 16	290, 892 04	1, 755, 371 27	14, 794, 204 22	69, 656 06
1816.....	1, 208, 125 77	364, 620 40	1, 416, 095 00	16, 012, 096 80	188, 804 15
1817.....	994, 556 17	281, 995 97	2, 242, 384 62	8, 004, 236 53	297, 374 43
1818.....	1, 109, 559 79	420, 429 90	2, 305, 840 82	5, 622, 715 10	890, 719 90
1819.....	1, 142, 180 41	284, 113 94	1, 640, 917 06	6, 506, 300 37	2, 415, 939 85
1820.....	1, 248, 310 05	253, 370 04	1, 090, 341 85	2, 630, 392 31	3, 208, 376 31
1821.....	1, 112, 292 64	207, 110 75	903, 718 15	4, 461, 291 78	242, 617 25
1822.....	1, 158, 131 58	164, 879 51	644, 985 15	3, 111, 981 48	1, 948, 199 40
1823.....	1, 058, 911 65	292, 118 56	671, 063 78	3, 096, 924 43	1, 780, 582 52
1824.....	1, 336, 266 24	5, 140, 099 83	678, 942 74	3, 340, 939 85	1, 499, 326 59
1825.....	1, 330, 747 24	371, 666 25	1, 046, 131 40	3, 639, 914 18	1, 308, 810 37
1826.....	1, 256, 745 48	232, 719 08	1, 110, 713 23	3, 943, 194 37	1, 556, 953 83
1827.....	1, 228, 141 04	659, 211 87	526, 123 67	3, 938, 977 88	976, 138 86
1828.....	1, 435, 490 58	1, 001, 193 66	1, 219, 368 40	4, 145, 544 56	850, 573 37
1829.....	1, 327, 069 36	207, 765 85	1, 566, 679 16	4, 724, 291 07	949, 594 47
1830.....	1, 579, 724 64	294, 067 27	1, 363, 634 63	4, 767, 128 88	1, 363, 297 31
1831.....	1, 373, 753 99	298, 554 00	1, 392, 336 11	4, 841, 835 55	1, 170, 065 14
1832.....	1, 800, 757 74	325, 181 07	2, 451, 202 64	5, 446, 034 88	1, 184, 422 40
1833.....	1, 562, 756 28	953, 395 68	3, 198, 091 77	6, 704, 019 10	4, 589, 152 40
1834.....	2, 080, 601 60	241, 562 35	2, 082, 565 00	5, 696, 189 38	3, 364, 235 30
1835.....	1, 905, 551 51	774, 750 28	1, 549, 396 74	5, 759, 156 89	1, 954, 711 32
1836.....	2, 110, 173 47	533, 382 65	2, 749, 721 60	12, 169, 226 64	2, 882, 797 96
1837.....	2, 357, 035 94	4, 603, 905 40	2, 932, 428 93	13, 682, 730 80	2, 672, 162 45
1838.....	2, 088, 798 56	1, 215, 095 52	3, 256, 660 68	12, 397, 224 16	2, 156, 057 29
1839.....	2, 116, 982 77	987, 667 92	2, 621, 340 20	8, 916, 995 80	3, 142, 750 51
1840.....	2, 736, 769 31	683, 278 15	2, 575, 351 50	7, 095, 267 23	2, 603, 562 17
1841.....	2, 556, 471 79	428, 410 57	3, 505, 999 09	8, 801, 610 24	2, 388, 434 51
1842.....	2, 905, 041 65	563, 191 41	3, 307, 391 55	6, 610, 438 02	1, 378, 931 33
1843, (to June 30).....	1, 222, 422 48	400, 566 04	1, 579, 724 48	2, 908, 671 95	839, 041 12
1843-44.....	2, 454, 958 15	636, 079 66	2, 554, 146 05	5, 218, 183 66	2, 039, 005 99
1844-45.....	2, 369, 652 79	702, 637 22	2, 839, 470 97	5, 746, 291 28	2, 400, 788 11
1845-46.....	2, 532, 232 92	409, 292 55	3, 769, 758 42	10, 413, 370 58	1, 811, 097 56
1846-47.....	2, 570, 338 44	405, 079 10	3, 910, 190 81	35, 840, 030 33	1, 744, 883 63
1847-48.....	2, 647, 802 87	448, 593 01	2, 554, 455 87	27, 687, 334 21	1, 228, 496 48
1848-49.....	2, 865, 196 91	6, 908, 996 72	3, 111, 140 61	14, 558, 473 26	1, 328, 867 64
1849-50.....	3, 027, 454 39	5, 990, 858 81	7, 025, 450 16	9, 687, 024 58	1, 866, 886 02
1850-51.....	3, 481, 219 51	6, 256, 427 16	8, 146, 577 33	12, 161, 965 11	2, 293, 377 22
1851-52.....	4, 265, 861 68	4, 196, 321 59	9, 867, 926 64	8, 521, 506 19	2, 401, 855 78
1852-53.....	4, 621, 492 24	950, 871 30	12, 246, 335 03	9, 910, 498 49	1, 756, 306 20
1853-54.....	4, 621, 492 24	7, 763, 812 31	13, 461, 450 13	11, 722, 252 87	1, 232, 665 00
1854-55.....	6, 350, 875 88	997, 007 26	16, 738, 442 29	14, 648, 074 07	1, 477, 612 33
1855-56.....	6, 432, 256 35	3, 642, 615 39	15, 260, 475 94	16, 963, 160 51	1, 296, 229 65
1856-57.....	7, 611, 547 27	999, 177 65	18, 946, 189 91	19, 159, 150 87	1, 309, 115 81
1857-58.....	7, 116, 339 04	1, 396, 508 72	17, 847, 851 19	25, 679, 121 63	1, 219, 768 30
1858-59.....	5, 913, 281 50	981, 946 87	16, 873, 771 68	23, 154, 720 53	1, 222, 222 72
1859-60.....	6, 077, 008 95	1, 146, 143 79	20, 708, 233 43	16, 472, 202 72	1, 100, 802 32
1860-61.....	6, 074, 041 83	1, 147, 786 91	16, 026, 524 79	23, 001, 530 67	1, 034, 599 73
1861-62.....	5, 886, 615 07	1, 339, 226 66	14, 160, 020 86	389, 173, 562 29	832, 170 47
1862-63.....	6, 294, 605 97	1, 241, 325 03	15, 662, 451 37	603, 314, 411 82	1, 078, 513 36
1863-64.....	7, 999, 683 50	1, 239, 893 66	18, 332, 639 71	690, 391, 048 66	4, 985, 473 90

to June 30, 1873, under the following heads.

issued; all previous years are from the account of warrants paid.]

Indians.	Naval estab- lishment.	Net ordinary ex- penditures.	Public debt, in- cluding princ- ipal and interest.	Total.	Balances in the Treasury at the end of each year.
\$27,000 00	\$570 00	\$1,919,589 52	\$5,287,949 50	\$7,207,539 02	\$973,905 75
13,648 85	53 02	1,877,903 68	7,263,665 99	9,141,569 67	783,444 51
27,232 83		1,710,070 26	5,819,505 29	7,529,575 55	753,661 69
13,042 46	61,408 97	3,500,546 65	5,801,578 09	9,302,124 74	1,151,924 17
23,475 68	410,562 03	4,350,658 04	6,084,411 61	10,435,069 65	516,442 61
113,593 08	274,784 04	2,531,930 40	5,835,846 44	8,367,776 84	888,995 42
62,396 38	382,631 89	2,833,590 96	5,792,421 82	8,626,012 78	1,021,899 04
16,470 09	1,381,347 76	4,623,223 54	3,900,294 14	8,613,517 68	2,617,451 45
20,302 19	2,858,081 84	6,480,166 72	4,596,876 78	11,077,043 50	1,661,867 77
31 22	3,448,716 03	7,411,369 97	4,578,369 95	11,939,739 92	2,623,311 99
9,000 00	2,111,424 00	4,981,669 90	7,291,707 04	12,273,376 94	3,293,391 00
94,000 00	915,561 87	3,737,079 91	9,539,004 76	13,276,084 67	5,020,697 64
60,000 00	1,215,230 53	4,003,824 24	7,256,159 43	11,258,983 67	4,825,811 69
116,500 00	1,189,332 75	4,452,858 91	8,171,787 45	12,624,646 36	4,037,005 25
156,500 00	1,597,500 00	6,357,234 62	7,260,889 79	13,727,124 41	3,999,388 99
234,260 00	1,649,641 44	6,080,209 36	8,989,884 61	15,070,093 97	4,538,123 80
205,425 00	1,722,064 47	6,984,572 89	6,307,720 10	11,292,292 99	9,643,550 07
213,575 00	1,884,067 80	6,504,338 85	10,260,245 35	16,764,584 20	9,941,809 96
337,593 84	2,427,758 80	7,414,672 14	6,452,554 16	13,867,226 30	3,848,656 75
177,625 00	1,654,244 20	5,311,082 28	8,008,904 46	13,319,986 94	2,672,276 57
151,875 00	1,965,566 39	5,592,604 86	8,000,204 05	13,601,808 01	3,502,305 89
277,458 00	3,959,365 15	17,829,498 70	4,449,622 45	22,279,121 15	3,862,217 41
167,358 28	6,446,690 10	28,062,396 92	11,108,123 44	39,190,590 36	5,196,542 00
167,394 86	7,311,290 60	30,127,686 38	7,900,543 94	38,028,230 32	1,727,848 63
274,612 16	8,660,009 25	26,953,571 00	12,628,922 35	39,582,493 35	13,106,592 88
319,582 71	3,008,278 30	23,373,412 58	24,871,062 03	48,244,495 51	22,033,519 19
503,204 37	3,314,898 49	14,454,609 92	25,423,036 12	49,644,646 04	14,989,465 48
463,591 87	2,953,695 00	13,908,673 78	21,296,201 62	35,104,875 40	1,478,526 74
463,181 39	3,847,640 42	16,300,273 44	7,703,926 29	24,004,199 73	2,079,992 33
315,750 01	4,387,990 00	13,134,530 57	8,628,494 28	21,763,024 89	1,193,461 21
477,605 44	3,319,243 06	10,723,479 07	8,367,093 62	19,090,572 69	1,681,592 24
575,007 41	2,224,458 98	9,827,643 51	7,848,940 12	17,676,592 63	4,237,427 55
390,781 82	2,503,765 83	9,784,154 59	5,530,016 41	15,314,171 00	9,463,922 81
439,987 90	2,904,581 56	15,330,144 71	16,368,393 76	31,898,538 47	1,946,597 13
724,106 44	3,049,683 86	11,490,459 94	12,095,344 78	23,585,804 72	5,301,650 43
743,447 83	4,218,902 45	13,062,316 27	11,041,082 19	24,103,398 46	6,258,686 18
760,624 88	4,263,877 45	12,653,095 65	10,003,068 39	22,656,764 04	6,668,286 10
705,084 24	3,918,786 44	13,296,041 45	12,163,438 07	25,459,479 52	5,972,435 84
629,262 47	3,308,745 47	12,660,490 62	12,383,867 78	25,044,358 40	5,755,704 79
930,738 04	3,239,488 63	13,229,533 33	11,355,748 22	24,585,281 55	6,014,539 75
1,352,119 75	3,856,123 07	13,964,067 90	16,174,378 22	30,048,446 12	4,502,914 45
1,802,980 93	3,976,370 29	16,516,328 77	17,840,309 29	34,356,698 06	2,011,777 55
1,003,935 20	3,901,356 75	22,713,755 11	1,543,543 38	24,257,298 49	11,702,505 31
1,706,444 48	3,950,260 42	18,425,417 25	6,170,565 19	24,601,982 44	8,892,558 42
4,615,141 49	3,264,949 06	17,514,950 28	58,191 00	17,573,141 56	26,749,803 96
4,348,036 19	5,897,718 23	30,868,164 04		30,868,164 04	46,708,436 00
5,504,191 34	6,646,914 53	37,243,214 24	21,822 91	37,265,037 15	37,327,252 69
5,325,917 28	6,131,580 53	33,949,718 08	5,605,720 27	39,455,438 35	36,891,196 94
2,331,794 86	6,182,294 25	26,496,948 73	11,117,987 42	37,614,936 15	33,157,503 62
5,144,837 12	6,113,896 89	24,139,920 11	4,086,613 70	28,226,533 81	29,963,661 46
1,199,099 68	6,001,076 97	26,196,840 29	5,600,629 74	31,797,530 03	28,685,111 08
578,271 00	8,397,242 95	24,361,336 59	8,575,539 94	32,936,876 53	30,521,979 44
1,256,532 39	3,727,711 53	11,256,508 40	861,596 55	12,118,105 15	39,186,284 74
1,539,351 35	6,498,199 11	21,650,108 01	12,991,902 84	33,642,010 85	36,742,829 62
1,027,693 64	6,297,177 89	21,895,369 61	8,593,039 10	30,490,408 71	36,194,274 81
1,430,411 30	6,455,013 92	26,418,459 59	1,213,823 31	27,632,282 90	38,261,959 65
1,252,296 81	7,900,635 76	53,801,569 37	6,719,282 37	60,520,851 74	33,079,276 43
1,374,161 55	9,408,476 02	45,227,454 77	15,427,688 42	60,655,143 19	29,416,612 45
1,663,591 47	9,786,705 92	39,933,542 61	16,452,880 13	56,386,422 74	32,827,082 69
2,829,801 77	7,904,724 66	37,165,990 09	7,438,728 17	44,604,718 26	35,871,753 31
3,043,576 04	8,880,581 38	44,049,949 48	4,426,154 83	48,476,104 31	40,158,353 25
3,880,494 12	8,113,842 10	40,389,954 56	6,322,654 27	46,712,608 83	43,338,260 02
1,550,339 55	11,067,789 53	44,078,156 35	10,498,905 39	54,577,061 74	50,261,901 01
2,772,990 78	10,790,996 32	51,142,138 42	24,330,980 66	75,473,119 08	48,591,973 49
2,644,263 97	13,327,095 11	56,312,097 72	9,852,678 24	66,164,773 96	47,777,672 13
4,355,634 64	14,074,834 64	60,333,836 45	12,392,505 12	72,726,341 57	49,103,229 60
4,978,266 18	12,651,694 61	65,032,559 76	6,242,027 61	71,274,587 37	46,802,855 00
2,490,534 53	14,053,264 64	72,911,119 70	9,771,067 04	82,662,186 74	35,113,334 22
3,991,121 54	14,690,927 90	66,327,405 72	17,351,237 20	83,678,642 92	33,193,248 70
2,865,481 17	11,514,649 83	60,010,062 58	17,045,013 07	77,055,075 65	32,979,580 78
2,327,948 37	12,387,156 52	62,537,221 62	22,850,141 46	85,387,363 08	30,963,857 83
3,152,032 70	42,640,353 09	456,379,896 81	109,287,461 27	565,667,358 08	46,965,304 87
2,629,975 97	63,261,235 31	694,004,575 56	205,811,335 69	899,815,911 25	36,523,046 13
	85,704 963 74	811,283,679 14	484,257,435 72	1,295,541,114 86	134,433,738 44

REPORT ON THE FINANCES.

Statement of expenditures from the beginning of the

Years.	Civil list.	Foreign inter- course.	Miscellaneous.	Military service.	Pensions.
1864-'65	\$10,584,604 17	\$1,251,120 10	\$27,798,654 98	\$1,030,690,400 06	\$16,347,621 34
1865-'66	11,984,773 97	1,315,749 04	27,312,591 16	283,154,676 06	15,605,549 88
1866-'67	15,128,830 90	1,793,307 98	33,876,129 13	98,715,832 12	20,939,789 69
1867-'68	13,127,783 70	1,442,632 00	38,092,091 55	123,107,147 96	23,792,276 87
1868-'69	26,171,003 04	1,091,171 05	29,413,497 12	78,663,649 23	28,475,855 67
1869-'70	15,867,336 32	1,491,214 53	36,084,808 87	57,615,801 87	28,402,241 20
1870-'71	18,760,779 46	1,604,373 87	40,116,762 90	35,799,991 82	34,443,894 88
1871-'72	16,076,460 35	1,839,369 14	43,068,927 93	35,372,157 20	22,533,402 76
1872-'73	19,368,571 98	1,571,362 85	52,388,175 23	46,323,138 31	29,359,426 86

Government to June 30, 1873, &c.—Continued.

Indians.	Naval establishment.	Net ordinary expenditures.	Public debt, including principal and interest.	Total.	Balances in the Treasury at the end of each year.
\$5,059,360 71	\$122,617,434 07	\$1,214,349,195 43	\$692,084,135 94	\$1,906,433,331 37	\$33,933,657 89
3,295,729 32	43,285,662 00	385,954,731 43	753,389,350 52	1,139,344,081 95	165,301,654 76
4,687,715 66	31,074,965 90	206,216,571 38	890,134,995 28	1,096,351,566 66	199,289,180 73
4,100,660 41	25,734,658 83	229,397,251 37	839,974,993 99	1,069,372,245 36	160,666,451 89
6,981,466 96	20,055,004 89	190,851,647 96	394,231,641 16	585,133,289 12	185,157,061 77
3,410,279 41	21,786,591 64	164,658,273 84	538,497,117 60	703,155,391 44	178,731,643 96
7,426,997 44	19,431,027 21	157,583,827 58	534,097,031 32	691,680,858 90	.....
7,061,728 82	21,249,809 99	153,201,856 19	529,323,414 02	682,525,270 21	.....
7,951,704 88	23,526,256 79	180,488,636 90	343,555,961 01	524,044,597 91	.....

* This includes..... \$7,200,000 00 paid for Alaska.
 Also 5,505,451 79 paid for mail-service, Post-Office Department.
 12,705,451 79

Statement of outstanding principal of the public debt of the United States on the 1st of January of each year, from 1791 to 1842, inclusive; and on the 1st of July of each year from 1843 to 1873, inclusive.

January 1, 1791.....	\$75,463,476.52	January 1, 1833.....	\$7,001,698.83
1792.....	77,227,924.66	1834.....	4,760,082.08
1793.....	80,352,634.04	1835.....	37,513.05
1794.....	78,427,404.77	1836.....	336,957.83
1795.....	80,747,587.39	1837.....	3,308,124.07
1796.....	83,702,172.07	1838.....	10,434,221.14
1797.....	82,064,479.33	1839.....	3,573,343.82
1798.....	79,228,529.12	1840.....	5,250,875.54
1799.....	78,408,669.77	1841.....	13,594,480.73
1800.....	82,976,294.35	1842.....	20,601,226.28
1801.....	83,038,050.80	July 1, 1843.....	32,742,922.00
1802.....	80,712,632.25	1844.....	23,461,652.50
1803.....	77,054,686.30	1845.....	15,925,303.01
1804.....	86,427,120.88	1846.....	15,550,202.97
1805.....	82,312,150.50	1847.....	38,826,534.77
1806.....	75,723,270.66	1848.....	47,044,862.23
1807.....	69,218,398.64	1849.....	63,061,858.69
1808.....	65,196,317.07	1850.....	63,452,773.55
1809.....	57,023,192.09	1851.....	68,304,796.02
1810.....	53,173,217.52	1852.....	66,199,341.71
1811.....	48,005,587.76	1853.....	59,803,117.70
1812.....	45,209,737.90	1854.....	42,242,222.42
1813.....	55,962,827.57	1855.....	35,586,958.56
1814.....	81,487,846.24	1856.....	31,972,537.90
1815.....	99,833,060.15	1857.....	28,699,831.85
1816.....	127,334,933.74	1858.....	44,911,881.03
1817.....	123,491,965.16	1859.....	53,496,837.88
1818.....	103,466,633.83	1860.....	64,842,227.88
1819.....	95,529,648.28	1861.....	90,580,873.72
1820.....	91,015,566.15	1862.....	524,176,412.13
1821.....	89,987,427.66	1863.....	1,119,772,135.63
1822.....	93,546,676.98	1864.....	1,815,784,370.57
1823.....	90,875,877.28	1865.....	2,680,647,869.74
1824.....	90,269,777.77	1866.....	2,773,236,173.69
1825.....	83,788,432.71	1867.....	2,678,126,103.87
1826.....	81,054,059.99	1868.....	2,611,687,651.19
1827.....	73,987,357.20	1869.....	2,588,452,213.94
1828.....	67,475,043.87	1870.....	2,480,672,427.81
1829.....	58,421,413.67	1871.....	2,353,211,332.32
1830.....	48,565,406.50	1872.....	2,253,251,078.78
1831.....	39,123,191.68	1873.....	2,234,482,743.29
1832.....	24,322,235.18		

Statement of the number of persons employed in each district of the United States for the collection of customs, during the fiscal year ending June 30, 1873, with their occupation and compensation.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
AROOSTOOK, ME.		MACHIAS, ME.	
1 collector.....	\$1,500.00	1 collector.....	\$1,844.55
1 special deputy collector.....	1,460.00	1 deputy collector.....	1,095.00
2 special inspectors.....	2,920.00	1 deputy collector and inspector.....	912.50
4 deputy collectors.....	4,380.00	1 deputy collector and inspector.....	730.00
2 inspectors.....	1,460.00	3 inspectors.....	2,190.00
PASSAMAQUODDY, ME.		1 janitor, (from April 4).....	96.67
1 collector.....	3,000.00	FRENCHMAN'S BAY, ME.	
1 surveyor.....	1,972.20	1 collector.....	1,195.00
1 deputy collector and inspector.....	2,000.00	1 deputy collector.....	1,200.00
2 deputy collectors and inspectors.....	2,920.00	1 deputy collector.....	910.00
3 deputy collectors and inspectors.....	3,285.00	3 deputy collectors.....	1,800.00
5 inspectors.....	5,475.00	1 inspector.....	818.00
3 inspectors.....	2,737.50	1 inspector.....	500.00
3 inspectors.....	2,190.00	1 U. S. store-keeper.....	360.00
1 aid to revenue.....	1,095.00	BANGOR, ME.	
1 aid to revenue.....	912.50	1 collector.....	2,385.00
1 aid to revenue.....	400.00	1 deputy collector.....	1,800.00
1 watchman.....	912.50	1 deputy collector.....	1,338.00
2 watchmen.....	1,460.00		
1 clerk.....	1,095.00		

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. com- pensation.	District, number of persons, and occupation.	Agg. com- pensation.
BANGOR, ME.—Continued.		PORTLAND AND FALMOUTH—Cont'd.	
1 deputy collector.....	\$1,095 00	2 store-keepers.....	\$2,922 00
3 inspectors.....	3,225 00	3 store-keepers.....	3,844 50
1 occasional inspector.....	800 00	1 appraiser.....	3,000 00
1 weigher and gauger.....	797 00	1 assistant appraiser.....	2,500 00
1 night-watchman.....	730 00	1 examiner.....	1,800 00
1 janitor.....	720 00	2 weighers, gaugers, and measurers.....	4,000 00
1 temporary inspector.....	246 00	2 occasional weighers, gaugers, and measurers.....	3,430 06
CASTINE, ME.		3 inspectors of customs.....	4,389 00
1 collector.....	1,431 75	19 inspectors of customs.....	24,272 50
1 special deputy collector and inspector.....	1,460 00	5 inspectors of customs*.....	5,475 00
1 deputy collector and inspector.....	925 50	3 inspectors of customs.....	2,190 00
3 deputy collectors and inspectors.....	3,285 00	1 inspector of customs.....	626 00
1 special inspector.....	1,460 00	13 temporary inspectors*.....	3,665 00
BELFAST, ME.		2 boatmen.....	1,460 00
1 collector.....	989 66	1 porter.....	626 00
2 inspectors.....	2,920 00	1 porter.....	550 00
1 inspector.....	1,255 20	1 marker.....	720 00
1 inspector.....	1,271 35	SACO, ME.	
1 inspector.....	500 00	1 collector.....	250 00
1 inspector.....	400 00	1 deputy collector.....	450 00
1 inspector.....	200 00	1 inspector.....	500 00
1 inspector.....	400 00	1 inspector.....	100 00
WALDOBOROUGH, ME.		1 aid to revenue.....	18 00
1 collector.....	2,408 83	KENNEBUNK, ME.	
1 special deputy collector.....	1,460 00	1 collector.....	210 00
1 deputy collector, inspector, weigher, measurer, and ganger.....	1,194 00	1 inspector.....	600 00
1 deputy collector, inspector, weigher, measurer, and ganger.....	1,199 65	3 inspectors.....	468 00
1 deputy collector, inspector, weigher, measurer, and ganger.....	1,023 23	YORK, ME.	
1 deputy collector, inspector, weigher, measurer, and ganger.....	921 00	1 collector.....	268 39
1 deputy collector, inspector, weigher, measurer, and ganger.....	730 00	1 inspector.....	100 00
1 deputy collector, inspector, weigher, measurer, and ganger.....	300 00	PORTSMOUTH, N. H.	
1 inspector, weigher, measurer, and gauger.....	877 46	1 collector.....	1,140 66
WISCASSET, ME.		1 surveyor.....	410 21
1 collector.....	676 03	1 deputy collector and inspector.....	1,460 00
3 deputy collectors, inspector, &c.....	3,205 00	1 deputy collector and inspector.....	250 00
1 temporary inspector.....	193 44	1 inspector, weigher, ganger, &c.....	1,500 00
BATH, ME.		2 inspectors.....	2,920 00
1 collector.....	2,518 23	2 inspectors.....	1,426 00
1 deputy collector, inspector, weigher, measurer, and ganger.....	1,500 00	1 inspector.....	650 00
1 inspector, weigher, measurer, and gauger.....	1,500 00	1 janitor.....	555 00
1 inspector and store-keeper.....	1,464 00	VERMONT, VT.	
1 inspector and deputy collector.....	1,464 00	1 collector.....	3,735 25
1 inspector.....	600 00	1 deputy collector.....	2,000 00
1 inspector.....	500 00	1 deputy collector.....	1,900 00
1 inspector.....	350 00	3 deputy collectors.....	4,666 20
1 inspector.....	365 00	2 deputy collectors.....	2,991 50
PORTLAND AND FALMOUTH, ME. 1		4 deputy collectors.....	4,800 00
1 collector.....	6,400 00	4 deputy collectors.....	4,000 00
3 deputy collectors.....	9,000 00	1 deputy collector.....	900 00
4 clerks.....	6,000 00	5 deputy collectors.....	2,831 02
2 clerks.....	2,400 00	1 deputy collector.....	500 00
1 clerk.....	1,100 00	4 deputy collectors.....	3,650 00
3 clerks.....	3,000 00	1 deputy collector.....	800 00
1 surveyor.....	4,500 00	2 deputy collectors.....	1,124 16
1 deputy surveyor.....	2,500 00	2 inspectors.....	2,097 00
1 superintendent of warehouses and clerk.....	1,500 00	21 inspectors.....	19,162 50
		1 inspector.....	547 50
		2 inspectors.....	1,732 50
		1 store-keeper.....	825 03
		17 inspectors of lumber.....	8,159 50
		16 inspectors and tallymen.....	3,527 00
		3 night-watchmen.....	1,936 00
		1 bond clerk.....	500 00
		1 auditing clerk.....	1,200 00
		1 abstract clerk.....	862 50
		1 revenue boatman.....	572 50
		1 revenue boatman.....	375 00

* \$1,745.48, refunded by railroads.

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
NEWBURYPORT, MASS.		BOSTON AND CHARLESTOWN—Cont'd.	
1 collector.....	\$1,896 00	3 store-keepers.....	\$4,380 00
1 surveyor.....	493 00	20 store-keepers, (paid by merchants).....	29,200 00
1 deputy collector and inspector.....	1,095 00	3 assistant store-keepers.....	2,400 00
1 inspector.....	1,095 00	1 assistant store-keeper.....	900 00
1 inspector, weigher, gauger, and measurer.....	1,095 00	9 weighers.....	18,000 00
1 inspector.....	250 00	8 gaugers and measurers.....	16,000 00
2 store-keepers.....	120 00	33 foremen to weighers, gaugers, and measurers.....	42,157 50
1 janitor.....	730 00	59 inspectors.....	86,140 00
2 special inspectors.....	126 00	37 temporary inspectors.....	47,267 50
GLOUCESTER, MASS.		52 night-inspectors.....	56,940 00
1 collector.....	3,906 00	4 revenue-boatmen.....	3,650 00
1 surveyor.....	911 00	1 revenue-boat messenger.....	1,095 00
1 deputy collector.....	1,500 00	225 laborers, (40c. per hour).....	70,000 00
1 clerk.....	1,000 00	53 laborers, (\$2.25 per day).....	47,600 00
2 inspectors.....	2,920 00	1 naval officer.....	3,000 00
2 inspectors.....	2,190 00	1 deputy naval officer.....	2,500 00
2 inspectors.....	1,460 00	1 deputy naval officer.....	2,000 00
2 inspectors.....	600 00	6 clerks.....	10,800 00
1 janitor.....	885 00	5 clerks.....	8,000 00
1 weigher and store-keeper.....	1,500 00	2 clerks.....	2,400 00
1 weigher and store-keeper.....	1,460 00	1 messenger.....	1,000 00
1 weigher and store-keeper.....	148 00	1 surveyor.....	4,500 00
1 weigher and store-keeper.....	398 00	1 deputy surveyor.....	2,500 00
1 weigher and store-keeper.....	33 00	1 clerk.....	1,800 00
SALEM AND BEVERLY, MASS.		1 clerk.....	1,500 00
1 collector.....	1,495 30	1 clerk.....	1,400 00
1 surveyor.....	758 08	1 messenger.....	850 00
1 deputy collector and inspector.....	1,460 00	1 general appraiser.....	3,000 00
1 inspector and clerk.....	1,460 00	2 appraisers.....	6,000 00
1 weigher and gauger.....	1,500 00	2 assistant appraisers.....	5,000 00
6 inspectors.....	6,570 00	3 clerks.....	6,000 00
1 inspector.....	1,000 00	7 clerks.....	12,600 00
1 inspector.....	1,000 05	2 clerks.....	3,200 00
1 inspector.....	426 00	1 clerk.....	1,500 00
1 inspector.....	93 00	4 clerks.....	5,600 00
1 boatman.....	480 00	7 clerks.....	8,400 00
1 boatman.....	300 00	1 examiner of drugs.....	1,000 00
1 janitor.....	480 00	1 messenger.....	950 00
MARBLEHEAD, MASS.		1 messenger.....	850 00
1 collector.....	280 29	2 laborers.....	1,600 00
1 inspector.....	912 50	11 laborers.....	9,000 00
1 inspector.....	365 00	PLYMOUTH, MASS.	
1 boatman.....	100 00	1 collector.....	984 58
BOSTON AND CHARLESTOWN, MASS.		1 deputy collector and inspector.....	1,093 00
1 collector.....	6,400 00	1 inspector.....	912 50
1 auditor.....	3,500 00	1 deputy collector and inspector.....	400 00
3 deputy collectors.....	9,000 90	1 deputy collector and inspector.....	300 00
1 deputy collector.....	700 00	1 deputy collector and inspector.....	200 00
1 deputy collector.....	1,277 50	BARNSTABLE, MASS.	
1 cashier.....	3,000 00	1 collector.....	1,400 00
1 cashier assistant.....	2,200 00	1 deputy collector and inspector.....	1,095 00
1 clerk.....	2,500 00	1 deputy collector and inspector.....	900 00
1 clerk.....	2,400 00	1 deputy collector and inspector.....	800 00
1 clerk.....	2,200 00	2 deputy collectors and inspectors.....	1,500 00
3 clerks.....	6,000 00	1 deputy collector and inspector.....	500 00
5 clerks.....	9,000 00	1 deputy collector and inspector.....	400 00
7 clerks.....	11,900 00	1 inspector.....	400 00
10 clerks.....	15,000 00	1 aid to revenue.....	300 00
25 clerks.....	35,000 00	1 clerk.....	300 00
8 clerks.....	10,400 00	1 boatman.....	150 00
6 clerks.....	7,200 00	1 janitor.....	350 00
11 clerks.....	12,100 00	FALL RIVER, MASS.	
3 clerks.....	1,000 00	1 collector.....	2,573 38
1 janitor.....	1,200 00	1 deputy collector and inspector, &c.....	1,500 00
4 messengers.....	3,000 00	1 inspector and weigher, gauger, and measurer.....	1,500 00
7 messengers.....	4,914 00	1 inspector, weigher, and measurer.....	1,500 00
1 engineer.....	1,100 00	2 temporary weighers, gaugers, and measurers.....	757 99
1 engineer assistant.....	702 00	3 temporary night-inspectors.....	714 00
1 superintendent of warehouses.....	1,800 00	1 boatman.....	21 43
1 clerk and store-keeper.....	2,200 00		

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
NEW BEDFORD, MASS.		STONINGTON, CONN.—Continued.	
1 collector	\$2,825 59	1 inspector	\$400 00
1 deputy collector	1,460 00	1 inspector	500 00
1 clerk	1,000 00	1 boat-keeper	144 00
1 inspector	1,460 00	1 weigher	None.
1 inspector, weigher, gauger, and measurer	1,460 00	NEW LONDON, CONN.	
1 inspector and measurer	1,000 00	1 collector	2,487 12
1 inspector	300 00	1 clerk	1,800 07
1 inspector	120 00	1 inspector	500 00
1 inspector	125 00	1 inspector	443 37
2 inspectors	160 00	1 inspector	294 23
1 janitor	900 00	2 weighers and gaugers	747 01
EDGARTOWN, MASS.		1 boatman and messenger	38 24
1 collector	855 07	1 janitor	480 00
1 deputy collector and inspector	1,350 00	MIDDLETOWN, CONN.	
1 deputy collector and inspector	1,095 00	1 collector	1,140 85
1 temporary inspector	600 00	1 deputy collector	1,205 00
2 temporary inspectors	1,000 00	1 inspector, Saybrook	556 00
1 night-inspector	600 00	1 inspector, Hartford	454 00
1 night-inspector	730 00	1 store-keeper	100 00
1 revenue-boatman	420 00	1 janitor	600 00
NANTUCKET, MASS.		NEW HAVEN, CONN.	
1 collector	266 25	1 collector	3,000 00
1 deputy collector and inspector	1,000 00	1 deputy collector	2,000 00
1 inspector	600 00	2 inspectors and clerks	3,000 00
PROVIDENCE, R. I.		2 weighers, gaugers, and measurers	3,000 00
1 collector	5,000 00	1 inspector	1,277 50
1 deputy collector, inspector, and measurer	1,500 00	1 inspector	1,186 35
4 inspectors, weighers, gaugers, and measurers	6,000 00	1 inspector	2,190 03
1 inspector, weigher, and measurer	1,500 00	1 inspector	72 00
2 inspectors, coastwise	1,756 00	1 night-watchman	1,095 00
2 inspectors, foreign	2,796 00	1 boatman and night-watchman	650 00
3 inspectors for lumber	532 00	1 night-watchman	400 00
1 inspector, permanent	1,460 00	1 messenger and porter	500 00
1 inspector, Pawtucket	756 00	1 janitor	660 00
1 inspector, Pawtuxet	1,095 00	1 inspector	60 00
1 inspector, East Greenwich	500 00	1 inspector	48 00
1 boatman, Providence	562 38	FAIRFIELD, CONN.	
1 boatman, Pawtuxet	600 00	1 collector	2,306 25
1 messenger and store-keeper	1,200 00	1 deputy collector, inspector, weigher, gauger, and measurer	1,500 00
2 store-keepers	1,460 00	1 inspector	200 00
1 appraiser	3,000 00	1 inspector	125 00
1 messenger to appraiser	912 50	1 inspector, night	123 00
BRISTOL AND WARREN, R. I.		SAG HARBOR, N. Y.	
1 collector	97 19	1 collector	487 34
1 inspector	1,095 00	1 deputy collector	300 00
1 inspector	250 00	1 surveyor	175 81
1 temporary inspector	108 00	1 surveyor	57 50
1 temporary inspector	18 00	1 inspector	1,460 00
1 gauger	21 48	1 inspector	135 00
1 boatman	216 00	1 inspector	110 00
NEWPORT, R. I.		1 inspector	9 89
1 collector	917 38	1 inspector	3 00
1 deputy collector	1,200 00	NEW YORK, N. Y.	
2 inspectors	2,169 00	1 collector	6,400 00
1 inspector	600 00	1 assistant collector	5,000 00
1 inspector	300 00	1 auditor	7,000 00
1 inspector	200 00	1 assistant auditor	4,000 00
4 inspectors, (occasional)	1,272 00	1 assistant auditor	3,500 00
1 boatman	332 90	1 cashier	5,000 00
1 weigher, gauger, and measurer	53 74	1 assistant cashier	3,500 00
1 janitor	417 10	7 deputy collectors	21,000 00
STONINGTON, CONN.		4 clerks	12,000 00
1 collector	786 86	1 clerk	2,800 00
1 surveyor	150 00	10 clerks	25,000 00
		12 clerks	26,400 00
		38 clerks	76,000 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
NEW YORK, N. Y.—Continued.		NEW YORK, N. Y.—Continued.	
41 clerks.....	\$73,800 00	5 clerks.....	\$6,000 00
2 clerks.....	3,400 00	3 messengers.....	3,000 00
37 clerks.....	59,200 00	1 messenger.....	800 00
49 clerks.....	73,500 00	ALBANY, N. Y.	
55 clerks.....	77,000 00	1 surveyor.....	3,000 00
74 clerks.....	88,800 00	1 deputy surveyor and inspector.....	1,400 00
1 clerk.....	1,100 00	1 inspector.....	1,095 00
29 clerks.....	29,000 00	1 inspector.....	900 00
11 clerks.....	9,900 00	1 clerk.....	720 00
1 messenger.....	850 00	CHAMPLAIN, N. Y.	
2 messengers.....	1,680 00	1 collector.....	2,500 00
36 clerks.....	28,800 00	1 deputy collector and cashier.....	1,800 00
1 clerk.....	600 00	1 deputy collector and clerk.....	1,600 00
3 messengers.....	1,408 50	1 deputy collector and clerk.....	1,500 00
2 ushers.....	2,200 00	1 deputy collector and clerk.....	1,200 00
2 carpenters.....	2,555 00	1 deputy collector and inspector.....	1,200 00
1 engineer.....	1,500 00	1 deputy collector and inspector.....	674 00
4 firemen.....	2,880 00	8 deputy collectors and inspectors.....	7,200 00
8 watchmen.....	8,000 00	2 deputy collectors and inspectors.....	725 00
4 Sunday watchmen.....	520 00	6 inspectors.....	5,250 00
1 messenger.....	300 00	7 inspectors.....	3,842 50
13 porters.....	9,360 00	1 mounted inspector.....	1,212 00
274 inspectors.....	400,040 00	OSWEGATCHIE, N. Y.	
1 inspector at Troy.....	1,460 00	1 collector.....	2,549 57
7 inspectresses.....	7,665 00	1 special deputy collector.....	1,800 00
1 captain night-inspectors.....	1,600 00	2 deputy collectors and clerks.....	3,000 00
2 lieutenants night-inspectors.....	2,400 00	1 deputy collector and inspector.....	1,500 00
116 night-inspectors.....	127,020 00	1 deputy collector and inspector.....	1,200 00
19 weighers.....	47,500 00	6 deputy collectors and inspectors.....	4,800 00
9 gangers.....	18,000 00	1 aid and inspector.....	1,200 00
1 assistant collector, Jersey City.....	2,000 00	2 inspectors.....	2,190 00
1 surveyor at Troy.....	250 00	5 inspectors.....	4,562 50
1 store-keeper.....	5,000 00	1 inspector.....	730 00
93 store-keepers.....	135,780 00	1 inspectress.....	469 50
1 assistant store-keeper.....	1,000 00	CAPE VINCENT, N. Y.	
9 measurers of vessels.....	13,140 00	1 collector.....	2,500 00
1 measurer of marble.....	2,000 00	1 special deputy collector.....	1,500 00
1 superintendent Castle Garden.....	2,000 00	1 deputy collector and inspector.....	1,200 00
2 inspectors.....	2,920 00	9 deputy collectors and inspectors.....	7,275 00
1 store-keeper.....	1,460 00	2 inspectors.....	1,920 00
1 assistant store-keeper.....	1,000 00	6 inspectors.....	4,787 50
1 appraiser at large.....	3,000 00	OSWEGO, N. Y.	
1 appraiser.....	4,000 00	1 collector.....	4,500 00
10 assistant appraisers.....	30,000 00	1 deputy collector.....	2,000 00
1 examiner.....	2,800 00	1 inspector.....	1,460 00
18 examiners.....	45,000 00	1 clerk.....	1,600 00
1 clerk to general appraiser.....	2,500 00	1 clerk.....	1,000 00
9 examiners.....	19,800 00	2 clerks.....	26,000 00
15 examiners.....	30,000 00	2 clerks.....	24,000 00
11 examiners.....	19,800 00	1 clerk.....	900 00
1 examiner.....	1,600 00	1 clerk.....	720 00
11 examiners.....	16,500 00	1 clerk.....	500 00
1 examiner of marble.....	1,500 00	5 inspectors.....	5,475 00
7 clerks.....	9,800 00	7 inspectors.....	5,775 00
37 clerks.....	44,400 00	1 inspector.....	87 00
1 clerk.....	1,100 00	3 deputy collectors.....	2,062 50
11 clerks.....	11,000 00	1 janitor.....	550 00
6 messengers.....	5,400 00	1 warehouse superintendent.....	1,460 00
3 openers and packers.....	3,521 25	6 store-keepers.....	4,380 00
92 openers and packers.....	86,388 00	GENESEE, N. Y.	
1 surveyor.....	4,500 00	1 collector.....	2,500 00
1 auditor.....	4,000 00	1 special deputy collector.....	1,800 00
3 deputy surveyors.....	7,500 00	1 special deputy collector.....	1,200 00
6 clerks.....	9,000 00	1 special deputy collector.....	1,000 00
5 clerks.....	7,000 00	1 clerk.....	900 00
4 clerks.....	5,200 00	1 deputy collector.....	1,095 00
3 messengers.....	2,700 00		
1 porter.....	2,720 00		
1 naval officer.....	5,000 00		
1 comptroller.....	5,000 00		
2 deputy naval officers.....	5,000 00		
1 auditor.....	2,500 00		
1 clerk.....	2,500 00		
9 clerks.....	19,800 00		
3 clerks.....	6,000 00		
16 clerks.....	28,000 00		
25 clerks.....	40,000 00		
12 clerks.....	16,800 00		

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. com- pensation.	District, number of persons, and occupation.	Agg. com- pensation.
GENESEE, N. Y.—Continued.		BRIDGETOWN, N. J.	
1 deputy collector.....	\$1,277 50	1 collector.....	\$675 39
2 deputy collectors.....	1,500 00	1 deputy collector.....	84 00
1 deputy collector.....	720 00	1 deputy collector.....	90 00
1 deputy collector.....	735 00		
1 inspector.....	1,277 50	BURLINGTON, N. J.	
4 inspectors.....	3,000 00	1 collector.....	524 00
1 inspector.....	714 00	1 deputy collector and clerk.....	10 00
1 inspector.....	693 00		
1 inspector.....	594 00	PHILADELPHIA, PA.	
1 inspector.....	1,068 00	1 collector.....	6,000 00
1 inspector.....	694 00	2 deputy collectors.....	6,000 00
NIAGARA, N. Y.		1 cashier.....	2,500 00
1 collector.....	2,500 00	1 cashier assistant.....	2,200 00
1 deputy collector and inspector.....	2,000 00	1 clerk, (8 months).....	1,659 70
1 deputy collector and inspector.....	1,550 30	1 clerk.....	2,000 00
13 deputy collectors and inspectors.....	14,235 00	3 clerks.....	5,400 00
1 deputy collector and inspector.....	825 00	1 clerk.....	1,062 20
4 deputy collectors and inspectors.....	2,200 00	9 clerks.....	8,364 60
2 deputy collectors and watchmen.....	2,490 00	11 clerks.....	9,494 10
1 deputy collector.....	1,250 30	1 clerk.....	1,200 00
1 clerk.....	950 30	1 clerk, (4 months).....	605 00
1 special inspector.....	1,460 00	8 clerks, (4 months).....	4,302 40
1 live-stock inspector.....	1,200 00	14 clerks, (4 months).....	6,538 40
11 inspectors.....	12,045 00	6 clerks, (4 months).....	2,419 80
1 inspector.....	825 00	1 assistant collector, Camden.....	1,500 00
1 inspector.....	730 00	1 fireman.....	912 50
1 female examiner.....	547 50	1 porter, (8 months).....	607 50
BUFFALO CREEK, N. Y.		1 messenger, (8 months).....	607 50
1 collector.....	2,500 00	3 messengers, (4 months).....	907 50
1 deputy collector.....	2,000 00	2 watchmen, (8 months).....	1,454 00
1 deputy collector.....	1,460 00	2 watchmen, (4 months).....	672 20
1 deputy collector and entry clerk.....	1,277 50	1 surveyor, Chester, (8 months).....	331 90
1 deputy collector and clearance clerk.....	1,200 00	1 surveyor, Chester, (4 months).....	366 00
3 deputy collectors.....	3,285 00	1 inspector, Bristol, (8 months).....	364 50
1 night-clearance deputy.....	642 00	1 inspector, Marcus Hook, (8 months).....	364 50
1 book-keeper.....	1,500 00	55 inspectors.....	80,300 00
1 deputy and clerk.....	1,200 00	10 inspectors, (8 months).....	10,310 00
1 clerk.....	1,460 00	1 messenger, (8 months).....	607 50
1 clerk.....	900 00	1 messenger, (4 months).....	302 50
2 inspectors.....	2,920 00	1 captain night-inspectors.....	1,400 00
18 inspectors.....	19,710 00	1 lieutenant night-inspectors.....	1,200 00
1 janitor.....	600 00	30 night-inspectors.....	32,850 00
1 fireman.....	600 00	3 gaugers, (8 months).....	2,942 24
1 local appraiser.....	3,000 00	3 gaugers, (4 months).....	1,512 60
DUNKIRK, N. Y.		1 measurer, (8 months).....	983 08
1 collector.....	1,234 76	1 measurer, (4 months).....	504 20
3 deputy collectors.....	2,737 50	1 assistant measurer.....	1,200 00
NEWARK, N. J.		4 gauger's laborers.....	2,850 00
1 collector.....	1,218 21	1 appraiser.....	3,000 00
1 deputy collector and inspector.....	1,460 00	2 appraiser assistants.....	5,000 00
1 inspector.....	1,460 00	1 examiner, (8 months).....	1,195 00
PERTH AMBOY, N. J.		1 examiner, (4 months).....	672 20
1 collector.....	1,449 68	2 examiners, (8 months).....	2,124 40
1 deputy collector.....	1,200 00	2 examiners, (8 months).....	979 40
2 inspectors.....	2,190 00	4 examiners, (4 months).....	2,420 00
1 inspector.....	730 00	1 clerk.....	1,600 00
2 inspectors.....	1,200 00	3 clerks.....	4,200 00
8 boatmen.....	1,145 75	9 packers.....	9,063 75
LITTLE EGG HARBOR, N. J.		6 laborers.....	4,921 50
1 collector.....	250 00	1 messenger, (8 months).....	607 50
4 inspectors.....	1,962 00	1 messenger, (4 months).....	302 50
1 deputy collector.....	150 00	1 watchman, (8 months).....	546 75
2 boatmen.....	1,962 00	1 watchman, (4 months).....	302 50
GREAT EGG HARBOR, N. J.		1 foreman, (4 months).....	366 00
1 collector.....	693 08	1 general appraiser.....	3,000 00
1 inspector.....	522 50	1 clerk.....	1,400 00
1 boatman.....	441 00	1 clerk, (4 months).....	403 30
		1 messenger, (8 months).....	607 50
		1 messenger, (4 months).....	302 50
		1 chief weigher.....	2,000 00
		1 clerk.....	1,200 00
		1 clerk, (8 months).....	597 50
		1 clerk, (4 months).....	403 30
		1 foreman, (8 months).....	607 50
		1 foreman, (4 months).....	368 00
		2 foremen assistant, (8 months).....	889 40
		1 porter, (4 months).....	268 90

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
PHILADELPHIA, PA.—Continued.		BALTIMORE, Md.—Continued.	
1 messenger, (4 months).....	\$268 90	1 deputy collector.....	\$1,200 00
1 messenger, (4 months).....	302 50	1 auditor.....	2,500 00
1 messenger, (5 months).....	444 70	1 cashier.....	2,500 00
14 assistant weighers.....	16,800 00	1 assistant cashier.....	1,500 00
4 assistant weighers, (5 months).....	3,168 80	1 chief entry clerk.....	2,000 00
1 naval officer.....	5,000 00	10 clerks.....	18,000 00
1 deputy naval officer.....	2,500 00	4 clerks.....	6,400 00
1 clerk.....	1,800 00	3 clerks.....	4,500 00
1 clerk.....	1,600 00	4 clerks.....	5,600 00
1 clerk.....	929 40	1 clerk.....	1,300 00
1 clerk.....	605 00	12 clerks.....	13,226 37
1 clerk.....	1,304 90	1 superintendent of building.....	606 67
1 clerk.....	1,400 00	1 assistant custodian.....	741 63
3 clerks.....	2,589 30	1 janitor.....	912 46
3 clerks.....	1,411 80	2 messengers.....	2,007 00
1 messenger.....	607 50	3 messengers.....	2,737 50
1 messenger.....	302 50	1 porter.....	912 50
1 surveyor.....	4,500 00	51 day-inspectors.....	74,224 00
1 surveyor, deputy.....	2,500 00	44 night-inspectors.....	47,832 00
1 surveyor, deputy.....	840 30	special day-inspectors.....	584 00
1 clerk.....	1,062 20	special night-inspectors.....	720 00
1 clerk.....	605 00	1 inspectress.....	799 99
1 clerk.....	995 80	1 inspector at Havre de Grace.....	400 00
1 clerk.....	605 00	1 captain of watch.....	1,460 00
1 clerk.....	1,460 00	1 lieutenant of watch.....	1,200 00
1 clerk.....	839 66	6 watchmen.....	6,570 00
2 clerks.....	2,190 00	3 watchmen, temporary.....	3,285 00
1 messenger.....	607 50	1 aid to collector.....	1,095 00
1 messenger.....	302 50	2 debenture-markers.....	1,825 00
1 marker.....	607 50	1 weigher.....	1,999 99
1 marker.....	302 50	1 clerk to weigher.....	1,399 99
1 messenger.....	268 90	1 clerk to weigher.....	1,200 00
4 boatmen.....	3,650 00	16 assistant weighers.....	19,200 00
1 store-keeper, port.....	995 80	markers, laborers, &c.....	36,434 65
1 clerk.....	1,400 00	1 measurer.....	1,500 00
1 foreman.....	969 30	1 assistant measurer.....	2,190 00
1 clerk.....	437 80	2 special assistant measurers.....	258 52
1 foreman.....	607 50	2 gangers.....	3,000 00
1 foreman.....	366 00	1 clerk and store-keeper.....	1,600 00
2 foremen.....	732 00	1 clerk and store-keeper.....	1,200 00
1 marker.....	900 00	1 foreman.....	1,200 00
25 laborers.....	20,531 25	5 porters.....	5,018 75
7 laborers.....	5,470 25	1 messenger.....	880 22
5 watchmen.....	3,037 50	1 engineer.....	1,000 00
5 watchmen.....	1,680 50	1 fireman.....	912 50
1 fireman.....	305 00	temporary laborers.....	5,559 75
ERIE, PA.		1 superintendent of stores.....	1,800 00
1 collector.....	1,000 00	18 store-keepers*.....	27,801 00
1 deputy collector and inspector.....	1,800 00	1 general appraiser.....	3,000 00
1 deputy collector and inspector.....	1,200 00	1 clerk to general appraiser.....	1,400 00
3 temporary inspectors.....	2,243 50	2 local appraisers.....	5,250 00
1 temporary inspector.....	622 00	1 assistant local appraiser.....	350 00
1 temporary inspector.....	9 16	1 clerk.....	1,800 00
PITTSBURG, PA.		6 examiners.....	9,000 00
1 surveyor.....	Noreport.	6 clerks.....	8,030 00
1 deputy surveyor.....	1,400 00	1 clerk.....	1,200 00
1 clerk.....	900 00	1 foreman.....	1,200 00
1 appraiser.....	3,000 00	6 openers and packers.....	6,432 00
DELAWARE, DEL.		6 porters.....	6,291 00
1 collector.....	2,405 83	1 messenger.....	912 50
1 deputy collector and inspector.....	1,500 00	4 samplers.....	468 00
1 deputy collector and inspector.....	800 00	temporary laborers.....	2,639 25
1 deputy collector and inspector.....	600 00	1 naval officer.....	2,500 00
1 inspector.....	900 00	1 deputy naval officer.....	2,500 00
1 inspector.....	500 00	1 clerk.....	1,800 00
1 janitor.....	600 00	1 clerk.....	1,600 00
BALTIMORE, MD.		5 clerks.....	7,500 00
1 collector.....	6,400 00	2 clerks.....	1,998 90
2 deputy collectors.....	6,000 00	1 messenger.....	912 50
		1 surveyor.....	2,500 00
		1 deputy surveyor.....	1,591 28
		1 clerk.....	1,500 00
		1 clerk.....	1,286 10
		1 clerk.....	1,200 00
		1 aid to surveyor.....	1,460 00
		1 messenger.....	912 50

* Paid by proprietors of private bonded warehouses.

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
ANNAPOLIS, MD.		NORFOLK AND PORTSMOUTH, VA.—Con.	
1 collector	\$338 04	5 boatmen	\$2,400 00
1 surveyor	265 60	2 janitors	1,200 00
1 inspector	1,400 00	1 porter	626 00
1 boatman	150 00		
1 boatman (\$1 per day) .....	.....		
TOWN CREEK, MD.		CHERRYSTONE, VA.	
1 surveyor	165 00	1 collector	1,210 82
		2 inspectors	2,190 00
		2 boatmen	328 70
EASTERN, MD.		WHEELING, W. VA.	
1 collector	1,200 00	1 surveyor	1,309 70
1 deputy collector and inspector	1,460 00	1 janitor	540 00
1 deputy collector and inspector	1,095 00		
1 deputy collector and inspector	800 00		
GEORGETOWN, D. C.		PARKERSBURG, W. VA.	
1 collector	2,215 83	1 surveyor	384 28
3 deputy collectors and inspector	3,686 25		
1 inspector	205 20		
1 janitor	900 00		
ALEXANDRIA, VA.		ALBEMARLE, N. C.	
1 collector	843 68	1 collector	1,266 22
1 deputy and inspector	1,500 00	1 special deputy collector	1,342 00
1 deputy at Quantico	1,000 00	1 deputy collector and inspector	914 00
2 inspectors	2,160 00	1 deputy collector and inspector	1,460 00
		1 deputy collector and inspector	46 00
		1 inspector for coast	365 00
		2 boatmen	480 00
TAPPAHANNOCK, VA.		PAMLICO, N. C.	
1 collector	375 00	1 collector	1,485 65
1 deputy collector	292 20	1 deputy collector, weigher, &c.	1,460 00
1 special deputy collector	183 00	1 deputy collector and inspector	1,460 00
1 deputy collector and inspector	41 86	1 deputy collector and inspector	1,269 00
		2 revenue-boatmen	600 00
		1 inspector	360 00
		2 revenue-boatmen	600 00
YORKTOWN, VA.		WILMINGTON, N. C.	
1 collector	453 00	1 collector	2,900 00
1 special deputy collector	1,460 00	1 deputy collector	2,000 00
1 deputy and inspector	730 00	1 clerk	1,500 00
		5 inspectors	7,300 00
		1 weigher and gauger	1,500 00
		1 janitor and store-keeper	1,111 11
		4 boatmen	1,440 00
RICHMOND, VA.		BEAUFORT, N. C.	
1 collector, (for nine months)	1,471 74	1 collector	1,215 72
1 deputy collector	1,800 00	1 inspector	876 00
1 clerk	1,471 56	1 boatman	300 00
1 clerk, temporary	140 00		
4 inspectors	5,516 00		
1 inspector, temporary	168 00		
1 watchman	912 50		
PETERSBURG, VA.		GEORGETOWN, S. C.	
1 collector	2,944 02	1 collector	594 50
1 deputy collector and clerk	1,800 00	1 inspector	1,095 00
1 deputy collector and inspector	1,460 00	2 boatmen	1,200 00
1 porter	655 25		
1 boatman	180 00		
1 janitor	900 00		
NORFOLK AND PORTSMOUTH, VA.		CHARLESTON, S. C.	
1 collector	1,800 00	1 collector	4,000 00
1 deputy collector	3,000 00	1 deputy collector	2,200 00
2 clerks	3,000 00	2 clerks	3,200 00
1 appraiser	1,200 00	2 clerks	2,800 00
1 clerk	1,200 00	1 clerk	1,300 00
7 inspectors	10,220 00	1 clerk	1,188 90
1 special inspector	1,005 00	1 weigher and measurer	1,500 00
1 night-inspector	1,005 00	1 gauger	454 40
2 night-inspectors	1,200 00	7 day-inspectors	10,220 00
1 watchman, (public store,)	900 00	1 day-inspector	1,296 00
1 watchman	912 50	5 night-inspectors	4,562 50
1 weigher	1,500 00	1 night-inspector	877 50
1 measurer	1,500 00	4 watchmen	2,920 00
		3 bargemen	2,190 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. com- pensation.	District, number of persons, and occupation.	Agg. com- pensation.
CHARLESTON, S. C.—Continued.		SAINT JOHNS, FLA.	
1 bargeman	\$706 00	1 collector	\$1,251 65
1 appraiser	1,500 00	1 deputy collector	1,460 00
1 assistant appraiser	187 91	2 inspectors	2,190 00
1 store-keeper	1,410 00	4 boatmen	1,440 00
1 store-keeper	973 00		
1 messenger	870 86	KEY WEST, FLA.	
2 porters	1,460 00	1 collector	3,000 00
1 janitor	600 00	1 deputy collector	1,900 00
1 temporary inspector	104 00	1 clerk	1,500 00
		1 clerk	1,024 00
BEAUFORT, S. C.		1 clerk	925 34
1 collector	1,000 00	4 inspectors	5,840 00
1 deputy collector and inspector	1,095 00	4 boatmen	1,440 00
1 special inspector	372 00	1 messenger	300 00
1 inspector and store-keeper	763 00	1 janitor	600 00
2 boatmen	720 00		
1 special deputy collector		SAINT MARKS, FLA.	
		1 collector	1,000 00
SAVANNAH, GA.		3 deputy collectors	4,320 00
1 collector	4,306 58	6 boatmen	2,160 00
1 deputy collector	2,500 00		
2 clerks	4,000 00	APALACHICOLA, FLA.	
1 clerk, (9 months)	1,200 00	1 collector	846 19
4 clerks, (9 months)	4,500 00	1 deputy collector and inspector	1,360 96
1 clerk, (9 months)	900 00	1 messenger	300 00
1 clerk, (9 months)	750 00	4 boatmen	405 00
1 clerk, (3 months)	450 00		
3 clerks, (3 months)	1,200 00	PENSACOLA, FLA.	
2 clerks, (3 months)	700 00	1 collector	3,000 00
1 surveyor	1,725 54	2 deputy collectors	2,860 00
1 deputy surveyor	1,022 75	1 clerk	1,600 00
1 surveyor's porter	360 00	1 clerk	1,200 00
2 appraisers	3,000 00	7 inspectors	7,665 00
1 clerk, (5 months)	624 00	1 inspector, night	1,095 00
1 porter	360 00	1 watchman	730 00
3 boatmen	2,160 00	4 boatmen	1,920 00
1 boatman	711 94		
1 boatman	60 00	MOBILE, ALA.	
1 weigher and gauger, (11 months)	1,370 72	1 collector	
3 inspectors	4,380 00	1 deputy collector, (10 months)	2,081 00
8 inspectors	11,315 20	1 cashier, (10 months)	2,497 25
2 inspectors	832 90	1 auditor, (10 months)	1,498 30
2 temporary inspectors	1,338 00	1 entrance and collector's clerk, (10 months)	1,498 30
17 night-inspectors	15,512 50	1 weigher and gauger, (6 months)	748 40
1 night-inspector	355 00	1 weigher and gauger, (3 months)	501 40
1 janitor	1,000 00	1 temporary clerk, (10 months)	746 40
1 assistant janitor, (3 months)	90 00	1 temporary clerk, (10 months)	697 50
		1 admeasurer, (10 months)	1,080 00
BRUNSWICK, GA.		1 superintendent of watchmen, (10 months)	1,080 00
1 collector	2,000 00	1 chief inspector, (10 months)	1,080 00
2 deputy collectors and inspectors	2,190 00	1 store-keeper, (9 months)	960 00
1 inspector	1,095 00	2 store-keepers, (4 months)	960 00
6 boatmen	2,520 00	9 inspectors, (10 months)	10,800 00
		3 inspectors, (10 months)	2,700 00
SAINT MARY'S, GA.		3 inspectors, temporary, (10 months)	2,700 00
1 collector	877 15	2 inspectors, night, (10 months)	1,800 00
2 inspectors	1,460 00	1 day-watchman, (10 months)	500 00
3 boatmen	780 00	1 night-watchman, (10 months)	900 00
		1 janitor, (10 months)	825 00
FERNANDINA, FLA.		1 boatman, (10 months)	500 00
1 collector	1,433 15	5 boatmen, (10 months)	2,250 00
1 deputy collector and inspector	1,460 00	1 appraiser, (10 months)	2,497 00
1 inspector	1,095 00	1 deputy collector and cashier, (2 months)	419 00
1 inspector	730 00	1 auditor, (2 months)	335 20
1 boatman and porter	420 00	1 entry and statistical clerk, (2 months)	301 70
3 boatmen	1,800 00	1 entry and marine clerk, (2 months)	268 10
		1 assistant entry and marine clerk, (2 months)	234 60
SAINT AUGUSTINE, FLA.		1 weigher and gauger, (2 months)	251 40
1 collector	566 03	1 chief inspector, &c., (2 months)	244 00
2 deputy collectors and inspectors	2,920 00		
1 inspector	1,095 00		
6 boatmen	2,160 00		

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
MOBILE, ALA.—Continued.		NEW ORLEANS, LA.—Continued.	
1 superintendent of warehouse, (2 months).....	\$244 00	7 assistant branch officers.....	\$6,960 00
1 inspector, (2 months).....	244 00	1 assistant branch officer.....	420 00
5 inspectors, (2 months).....	1,067 50	13 river-inspectors.....	13,788 00
5 inspectors, night, (2 months).....	762 50	2 river-inspectors.....	1,680 00
1 messenger, (2 months).....	122 00	1 roundsman.....	210 00
6 boatmen, (2 months).....	549 00	36 night-inspectors.....	38,979 00
2 janitors, (2 months).....	201 00	22 boatmen.....	15,686 00
1 temporary clerk, (2 months).....	234 60	3 boatmen.....	1,565 20
1 appraisers, (2 months).....	502 75	1 warehouse superintendent.....	2,500 00
		16 store-keepers.....	23,026 30
		1 general appraiser.....	3,000 00
		2 appraisers.....	6,000 00
		1 assistant appraiser.....	2,500 00
		6 examiners.....	10,764 90
		1 sampler.....	1,376 40
		1 sampler.....	115 40
		1 examiner of drugs.....	1,000 00
		1 marker.....	150 00
		1 marker.....	90 25
		2 laborers.....	1,350 00
		1 captain of night-watch.....	90 25
		1 surveyor.....	4,500 00
		1 deputy surveyor.....	2,355 80
		1 deputy surveyor.....	835 24
		2 clerks.....	3,298 20
		3 clerks.....	391 27
		1 clerk.....	1,376 40
		2 clerks.....	230 80
		3 clerks.....	3,247 25
		1 clerk.....	832 40
		1 clerk.....	1,005 00
		2 clerks.....	1,259 40
		2 markers.....	1,171 47
		2 laborers.....	145 00
		7 messengers.....	3,714 68
		3 messengers.....	180 00
		4 messengers.....	200 00
		1 naval officer.....	5,641 45
		1 deputy naval officer.....	2,500 00
		1 chief clerk.....	2,262 40
		1 clerk.....	2,000 00
		4 clerks.....	7,200 00
		1 clerk.....	1,508 30
		2 clerks.....	2,465 94
		1 messenger.....	743 10
		TECHÉ, LA.	
		1 collector.....	1,060 67
		8 inspectors.....	6,645 00
		1 inspector.....	141 00
		TEXAS, TEX.	
		1 collector.....	4,500 00
		1 clerk.....	2,000 00
		1 clerk.....	1,800 00
		5 clerks.....	11,800 00
		2 deputy collectors and inspectors.....	3,000 00
		1 weigher, gauger, &c.....	1,500 00
		1 weigher, gauger, and assistant.....	933 00
		1 assistant in appraiser's store.....	1,244 00
		1 surveyor.....	1,000 00
		1 surveyor.....	350 00
		7 boatmen.....	6,300 00
		1 boatman.....	720 00
		1 boatman.....	600 00
		2 store-keepers.....	2,920 00
		16 inspectors.....	23,360 00
		1 night watchman.....	1,095 00
		1 messenger.....	730 00
		1 janitor.....	720 00
		SALURIA, TEX.	
		1 collector.....	2,959 84
		1 surveyor.....	600 00
		1 deputy collector and clerk.....	1,686 78

REPORT ON THE FINANCES.

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
SALURIA, TEX.—Continued.		LOUISVILLE, KY.—Continued.	
1 deputy collector and clerk.....	\$123 60	1 inspector.....	\$685 00
1 deputy collector.....	1,500 00	1 laborer.....	730 00
1 deputy collector and inspector.....	1,460 00	1 messenger.....	136 50
1 inspector.....	1,460 00		
1 inspector.....	2,920 00	CINCINNATI, OHIO.	
2 mounted inspectors.....	465 00	1 surveyor.....	3,000 00
1 store-keeper.....	1,336 40	1 appraiser.....	3,000 00
1 clerk.....	360 00	1 deputy surveyor.....	2,000 00
1 porter and messenger.....	600 00	1 weigher and measurer.....	1,500 00
1 boatman.....		1 examiner.....	1,500 00
		1 assistant book-keeper.....	1,500 00
CORPUS CHRISTI, TEX.		1 admeasurer.....	1,252 00
1 collector.....	1,500 00	1 invoice clerk.....	1,000 00
1 special deputy collector and clerk.....	1,369 78	1 inspector.....	1,000 00
1 deputy collector and book-keeper.....	430 77	2 clerks.....	2,000 00
1 clerk.....	1,141 48	1 inspector.....	1,095 00
1 deputy collector and clerk.....	358 54	1 store-keeper.....	850 00
2 inspectors.....	2,920 00	1 appraiser's porter.....	720 00
1 porter.....	420 00	1 custom-house porter.....	480 00
4 deputy collectors and inspectors.....	5,840 00		
4 mounted inspectors.....	5,840 00	CUYAHOGA, OHIO.	
1 inspector.....	912 50	1 collector.....	2,500 00
		1 special deputy collector.....	1,833 50
BRAZOS DE SANTIAGO, TEX.		1 deputy collector and clerk.....	1,433 50
1 collector.....	4,500 00	1 deputy collector and clerk.....	1,113 00
2 deputy collectors.....	4,729 19	1 appraiser.....	3,000 00
1 deputy collector and inspector.....	2,400 00	1 clerk.....	1,233 60
1 deputy collector and inspector.....	2,000 00	1 copyist.....	910 80
2 deputy collectors and inspectors.....	2,920 00	1 deputy collector and inspector.....	1,460 00
2 clerks.....	4,000 00	1 deputy collector and inspector.....	1,095 00
1 store-keeper, weigher, measurer, and ganger.....	1,800 00	1 deputy collector and inspector.....	480 00
2 clerks.....	3,200 00	3 deputy collectors and inspectors.....	900 00
13 mounted inspectors.....	22,640 00	1 inspector.....	348 00
5 inspectors.....	7,180 00	3 inspectors.....	3,225 00
3 temporary inspectors.....	296 00	1 inspector.....	943 00
1 female inspector.....	1,095 00	1 opener and packer.....	88 96
2 local inspectors.....	1,825 00	1 night-watchman.....	940 00
1 watchman.....	890 00	1 lumber-inspector.....	3,435 00
1 messenger.....	600 00	1 janitor.....	720 00
1 boatman.....	480 00	1 fireman.....	638 75
PASO DEL NORTE, TEX.		SANDUSKY, OHIO.	
1 collector.....	2,000 00	1 collector.....	1,767 00
3 deputy collectors.....	4,500 00	1 special deputy collector.....	1,050 00
4 deputy collectors.....	4,000 00	1 deputy collector and inspector.....	958 00
1 deputy collector.....	300 00	1 deputy collector and inspector.....	600 00
5 mounted inspectors.....	6,407 50	1 deputy collector and inspector.....	300 00
1 night-watchman.....	600 00	3 deputy collectors and inspectors.....	600 00
		1 deputy collector and clerk.....	650 00
MEMPHIS, TENN.		1 measurer of lumber.....	217 00
1 surveyor.....	2,247 10		
1 deputy surveyor and clerk.....	1,200 00	MIAMI, OHIO.	
1 messenger.....	600 00	1 collector.....	2,500 00
		1 appraiser.....	3,000 00
NASHVILLE, TENN.		1 special deputy collector.....	1,500 00
1 surveyor.....	615 45	1 deputy collector.....	1,300 00
1 deputy surveyor.....		4 inspectors.....	4,380 00
PADUCAH, KY.		DETROIT, MICH.	
1 surveyor.....	2,030 98	1 collector.....	4,878 14
		1 special deputy collector.....	2,375 00
LOUISVILLE, KY.		1 appraiser.....	3,000 00
1 surveyor.....	2,886 39	1 chief clerk.....	1,800 00
1 appraiser.....	3,000 00	1 cashier.....	1,550 00
1 customs clerk.....	1,125 00	1 deputy collector and clerk.....	1,600 00
1 inspector.....	1,414 50	2 deputy collectors and clerks.....	3,100 00
1 clerk.....	1,200 00	1 deputy collector and clerk.....	300 00
1 clerk.....	350 00	1 deputy collector and inspector.....	2,204 50
1 clerk and deputy.....	450 00	2 deputy collectors and inspectors.....	2,607 50
1 recording clerk.....	825 00	1 deputy collector and inspector.....	1,288 75
		1 deputy collector and inspector.....	1,138 75
		1 deputy collector and inspector.....	1,047 50
		1 deputy collector and inspector.....	947 50

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.	District, number of persons, and occupation.	Agg. compensation.
DETROIT, MICH.—Continued.		MICHIGAN, MICH.—Continued.	
4 deputy collectors and inspectors.....	\$3,225 00	1 deputy collector.....	\$468 00
1 deputy collector and inspector.....	678 13	1 deputy collector.....	600 00
1 deputy collector and inspector.....	515 00	1 deputy collector.....	600 00
8 deputy collectors and inspectors.....	2,185 00	2 deputy collectors.....	960 00
1 deputy collector and inspector.....	60 00	3 deputy collectors.....	1,080 00
1 inspector.....	1,460 00	3 deputy collectors.....	900 00
8 inspectors.....	8,272 00	2 deputy collectors.....	450 00
4 inspectors.....	3,454 00	1 deputy collector.....	180 00
4 inspectors.....	2,934 00	1 deputy collector.....	120 00
2 inspectors.....	1,047 50		
1 inspector.....	453 75	NEW ALBANY, IND.	
3 inspectors.....	360 00	1 surveyor.....	519 38
1 inspectress.....	545 00		
1 deputy collector.....	732 00	EVANSVILLE, IND.	
1 store-keeper.....	1,095 00	1 surveyor.....	1,898 87
1 janitor.....	800 00	1 appraiser.....	3,000 00
1 messenger.....	300 00	1 clerk.....	1,000 00
		1 store-keeper.....	850 00
HURON, MICH.			
1 collector.....	2,500 00	CHICAGO, ILL.	
1 special department collector.....	2,000 00	1 collector.....	4,605 78
1 cashier and book-keeper.....	1,500 00	1 deputy collector and clerk.....	2,500 00
1 bond and entry clerk.....	1,200 00	1 deputy collector and clerk.....	1,247 30
1 marine clerk.....	1,095 00	1 deputy collector and clerk.....	1,000 00
1 general clerk.....	1,095 00	2 deputy collectors and clerks.....	1,800 00
1 deputy at Grand Trunk Crossing.....	1,460 00	2 deputy collectors and clerks.....	1,500 00
1 deputy at Grand Trunk Warehouse.....	821 25	1 deputy collector.....	986 22
3 inspectors at Grand Trunk Crossing.....	3,285 00	1 deputy collector.....	160 00
1 inspector at Grand Trunk Crossing.....	4,380 00	1 surveyor.....	350 00
4 inspectors at Grand Trunk Crossing*.....	2,214 00	1 auditor.....	2,000 00
4 inspectors at Stratford*.....	1,095 00	1 assistant auditor.....	1,000 00
1 deputy at Great Western Crossing.....	912 00	1 cashier.....	1,900 00
1 deputy at Great Western Crossing.....	730 00	1 clerk.....	1,600 00
1 inspector at London*.....	1,095 00	1 clerk.....	1,599 98
1 deputy at Sarnia.....	912 00	1 clerk.....	1,468 10
1 night deputy at Sarnia.....	825 00	1 clerk.....	1,255 40
1 inspectress at Sarnia.....	240 00	2 clerks.....	1,800 00
1 special inspector.....	1,095 00	1 clerk.....	844 65
3 special inspectors.....	2,737 50	1 clerk.....	802 18
1 inspector at Toronto.....	1,095 00	3 clerks.....	2,400 00
1 inspector at Sarnia.....	1,047 00	1 clerk.....	750 00
1 watchman and porter.....	730 00	3 clerks.....	2,100 00
1 deputy collector at Bay City.....	1,095 00	1 clerk.....	699 96
1 deputy collector at Saint Clair.....	800 00	3 clerks.....	1,950 00
1 deputy collector at Marine City.....	800 00	1 clerk.....	622 24
1 deputy collector at East Saginaw.....	600 00	1 clerk.....	595 11
1 deputy collector at Algonac.....	420 00	1 clerk.....	526 36
1 deputy collector at Alpena.....	360 00	1 clerk.....	519 31
1 deputy collector at Lexington.....	180 00	1 clerk.....	493 20
1 deputy collector at Port Crescent.....	220 00	1 clerk.....	461 55
1 inspector at Toronto*.....	1,460 00	1 clerk.....	430 98
1 inspector at Toronto.....	912 50	1 clerk.....	419 79
1 inspector at Stratford*.....	1,460 00	1 clerk.....	416 12
		1 clerk.....	381 53
SUPERIOR, MICH.		1 clerk.....	248 60
1 collector.....	2,900 00	1 clerk.....	236 69
2 deputy collectors.....	2,400 00	1 clerk.....	182 11
1 deputy collector.....	800 00	1 clerk.....	143 30
1 deputy collector.....	500 00	1 appraiser.....	3,000 00
1 deputy collector.....	400 00	1 examiner.....	1,000 00
1 deputy collector.....	300 00	1 examiner.....	958 69
2 deputy collectors.....	1,175 00	1 examiner.....	800 00
2 deputy collectors.....	940 00	1 clerk.....	1,121 77
1 deputy collector.....	428 00	1 opener.....	912 50
1 special inspector.....	705 00	2 store-keepers.....	2,555 00
1 aid to revenue.....	847 00	1 store-keeper.....	1,246 00
1 inspector.....	847 00	1 store-keeper.....	656 00
1 deputy collector.....	847 00	1 store-keeper.....	606 00
		1 store-keeper.....	547 50
MICHIGAN, MICH.		1 store-keeper.....	430 50
1 collector.....	2,500 00	1 store-keeper.....	93 00
1 deputy collector.....	1,200 00	2 inspectors.....	2,920 00
1 deputy collector.....	180 00	10 inspectors.....	12,775 00
		1 inspector.....	1,120 00

*Paid by railway companies

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. com- pensation.	District, number of persons, and occupation.	Agg. com- pensation.
CHICAGO, ILL.—Continued.		BURLINGTON, IOWA.	
1 inspector.....	\$1,067 50	1 surveyor.....	\$388 86
1 inspector.....	1,025 50		
1 inspector.....	1,012 00	KEOKUK, IOWA.	
1 inspector.....	962 50		
1 inspector.....	910 00	1 surveyor.....	377 67
1 inspector.....	829 50		
2 inspectors.....	1,552 00	SAINT LOUIS, MO.	
1 inspector.....	773 50		
1 inspector.....	745 50	1 collector.....	6,000 00
1 inspector.....	742 00	1 special deputy collector and clerk.....	2,200 00
2 inspectors.....	1,477 00	1 deputy and cashier.....	2,300 00
1 inspector.....	717 50	1 deputy and clerk.....	1,050 00
1 inspector.....	700 00	1 deputy and clerk, (6 months).....	2,000 00
1 inspector.....	686 00	1 deputy and clerk.....	1,650 00
1 inspector.....	651 00	1 deputy and clerk.....	1,700 00
1 inspector.....	644 00	1 clerk.....	1,500 00
1 inspector.....	563 50	1 clerk.....	1,250 00
1 inspector.....	504 00	1 clerk.....	1,200 00
1 watchman.....	912 50	1 clerk, (6 months).....	690 00
1 porter.....	293 32	2 clerks, (8 days).....	72 00
1 messenger.....	452 50	1 weigher.....	1,500 00
1 messenger.....	217 18	4 inspectors.....	5,840 00
2 messengers.....	730 00	1 store-keeper.....	1,018 00
1 janitor.....	665 00	1 messenger, (6 months).....	300 00
1 janitor.....	605 32	1 janitor.....	720 00
		1 appraiser.....	3,000 00
GALENA, ILL.		SAINT JOSEPH, MO.	
1 surveyor.....	459 93	No report.....	
1 clerk.....	500 00		
QUINCY, ILL.		KANSAS CITY, MO.	
1 surveyor.....	493 69	1 surveyor.....	350 00
ALTON, ILL.			
1 surveyor.....	359 25	OMAHA, NEBR.	
1 deputy surveyor.....	0 00	1 surveyor.....	384 75
CAIRO, ILL.			
1 surveyor.....	1,692 80	MONTANA AND IDAHO.	
1 inspector.....	939 00	1 collector.....	1,000 00
MILWAUKEE, WIS.		PUGET SOUND, WASH.	
1 collector.....	2,500 00	1 collector.....	3,400 00
1 appraiser.....	3,000 00	1 deputy collector.....	2,500 00
1 deputy collector.....	1,700 00	1 deputy collector.....	1,800 00
1 deputy collector.....	1,500 00	1 deputy collector.....	1,460 00
4 inspectors.....	4,330 00	1 clerk and inspector.....	1,600 00
1 deputy collector.....	600 00	8 inspectors.....	11,680 00
2 deputy collectors.....	600 00	1 inspectress.....	912 50
1 deputy collector.....	200 00	1 watchman.....	900 00
1 deputy collector.....	150 00	4 boatmen.....	3,600 00
1 janitor.....	900 00		
1 assistant janitor.....	600 00	OREGON.	
DU LUTH, MINN.		1 collector.....	3,218 88
1 collector.....	2,021 05	1 deputy collector.....	1,800 00
1 deputy collector.....	1,044 00	1 deputy collector.....	1,300 00
1 inspector.....	1,002 00	1 deputy collector.....	1,200 00
1 inspector.....	156 00	1 inspector.....	1,200 00
MINNESOTA.		5 inspectors.....	5,000 00
1 collector.....	1,000 00	1 inspector, temporary.....	450 12
1 special deputy collector.....	1,277 50		
1 deputy collector.....	1,327 71	WILLAMETTE, OREG.	
1 inspector.....	730 00	1 collector.....	3,000 00
1 inspector.....	912 50	1 deputy collector.....	2,250 00
1 superintendent warehouse.....	75 00	1 deputy collector.....	2,033 00
1 occasional inspector.....	27 00	1 appraiser.....	3,000 00
4 mounted inspectors.....	4,380 00	1 clerk.....	1,800 00
DUBUQUE, IOWA.		1 clerk.....	800 00
surveyor.....	1,034 62	1 weigher and ganger.....	1,500 00
		2 inspectors.....	2,639 00
		2 inspectors, (night).....	1,493 11
		1 store-keeper.....	1,200 00
		1 store-keeper.....	579 63
		1 packer and messenger.....	1,200 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Agg. com- pensation.	District, number of persons, and occupation.	Agg. com- pensation.
SOUTHERN, OREG.		SAN FRANCISCO, CAL.—Continued.	
1 collector.....	\$2,500 00	1 gauger.....	\$2,000 00
SAN FRANCISCO, CAL.		2 laborers.....	2,000 00
1 collector.....	6,400 00	3 inspectors.....	3,000 00
1 auditor.....	3,625 00	1 inspector, (night).....	1,560 00
4 deputy collectors.....	12,000 00	1 inspector, (night).....	1,400 00
2 clerks.....	6,000 00	7 bargemen and messengers.....	7,560 00
1 clerk.....	2,500 00	2 inspectors.....	1,200 00
4 clerks.....	8,800 00	1 naval officer.....	4,500 00
4 clerks.....	14,000 00	1 deputy naval officer.....	3,125 00
4 clerks.....	7,500 00	1 cashier.....	2,200 00
17 clerks.....	30,000 00	1 entry clerk.....	2,100 00
4 clerks.....	11,200 00	2 clerks.....	3,750 00
4 clerks and deputies.....	6,000 00	1 clerk.....	1,900 00
1 clerk and deputy.....	1,400 00	1 clerk.....	1,750 00
1 superintendent of laborers.....	1,200 00	5 clerks.....	8,000 00
18 messengers.....	19,440 00	1 messenger.....	1,050 00
8 assistant store-keepers.....	13,236 00	SAN DIEGO, CAL.	
2 appraisers.....	6,000 00	1 collector.....	3,000 00
2 appraisers' assistants.....	5,000 00	1 inspector.....	116 00
1 examiner.....	2,250 00	1 inspector.....	1,560 00
3 clerks.....	6,000 00	1 inspector.....	92 31
2 samplers, &c.....	2,400 00	2 inspectors.....	21 98
6 laborers.....	6,480 00	ALASKA, ALASKA.	
1 surveyor.....	4,000 00	1 collector.....	2,814 10
1 deputy surveyor.....	3,000 00	4 deputy collectors.....	6,000 00
1 deputy surveyor.....	2,500 00	1 deputy collector.....	1,200 00
5 district officers and clerks.....	9,000 00	1 inspector.....	1,460 00
2 boarding officers.....	3,200 00	1 clerk.....	1,200 00
30 inspectors.....	46,800 00		
29 inspectors and assistant weighers.....	34,800 00		
4 weighers.....	8,000 00		

Statement showing the amount of moneys expended for collecting the revenue from customs at each custom-house in the United States previous to June 30, 1873, not heretofore reported, per act of March 3, 1869, as per settlements received in this office.

District or port.	Period reported.		Amount.
	From—	To—	
Aroostook, Me.....	Apr. 1, 1872	Mar. 31, 1873	\$13,167 28
Passamaquoddy, Me.....	Apr. 1, 1872	Mar. 31, 1873	27,937 43
Machias, Me.....	Apr. 1, 1872	Mar. 31, 1873	5,377 58
Frenchman's Bay, Me.....	Oct. 1, 1871	Mar. 31, 1873	10,227 38
Castine, Me.....	Apr. 1, 1872	Dec. 31, 1872	5,949 58
Waldoborough, Me.....	Apr. 1, 1872	Dec. 31, 1872	7,244 77
Wiscasset, Me.....	Apr. 1, 1872	Mar. 31, 1873	3,804 08
Bath, Me.....	Apr. 1, 1872	Dec. 31, 1872	7,062 97
Portland and Falmouth, Me.....	Apr. 1, 1872	Mar. 31, 1873	83,944 73
Saco, Me.....	July 1, 1870	June 13, 1872	2,522 33
Kennebunk, Me.....	Jan. 1, 1872	Mar. 31, 1873	1,340 06
York, Me.....	Apr. 1, 1872	Dec. 31, 1872	280 73
Belfast, Me.....	Jan. 1, 1872	Dec. 31, 1872	7,734 72
Bangor, Me.....	Jan. 1, 1872	Mar. 31, 1873	15,011 59
Portsmouth, N. H.....	Apr. 1, 1872	Mar. 31, 1873	9,292 32
Burlington, Vt.....	Apr. 1, 1872	Mar. 31, 1873	106,701 81
Newburyport, Mass.....	Apr. 1, 1871	June 30, 1872	7,401 48
Gloucester, Mass.....	Jan. 1, 1872	Dec. 31, 1872	14,952 76
Salem and Beverly, Mass.....	July 1, 1872	Sept. 30, 1872	3,841 60
Marblehead, Mass.....	Apr. 1, 1872	Mar. 31, 1873	1,660 74
Boston and Charlestown, Mass.....	Jan. 1, 1872	Sept. 30, 1872	449,328 67
Plymouth, Mass.....	July 1, 1871	Mar. 31, 1873	5,750 30
Fall River, Mass.....	Apr. 1, 1872	Dec. 31, 1872	9,536 53
Barnstable, Mass.....	Apr. 1, 1872	Mar. 31, 1873	9,119 79
New Bedford, Mass.....	July 1, 1872	Mar. 31, 1873	6,581 61
Edgartown, Mass.....	Apr. 1, 1872	Mar. 31, 1873	6,537 70
Nantucket, Mass.....	July 1, 1872	June 30, 1873	2,966 84
Providence, R. I.....	Jan. 1, 1872	Dec. 31, 1872	29,875 78
Bristol and Warren, R. I.....	Apr. 1, 1872	Mar. 31, 1873	1,896 96
Newport, R. I.....	July 1, 1872	June 30, 1873	6,436 91
Middletown, Conn.....	Apr. 1, 1872	June 30, 1872	3,316 36

Statement showing the amount of moneys expended, &c.—Continued.

District or port.	Period reported.		Amount.
	From—	To—	
New London, Conn.	Apr. 1, 1872	June 30, 1873	\$6,198 52
Fairfield, Conn.	Jan. 1, 1872	June 30, 1873	4,062 88
New Haven, Conn.	Apr. 1, 1872	June 30, 1873	27,871 63
Stonington, Conn.	Apr. 1, 1872	June 30, 1873	2,477 11
Genesee, N. Y.	Jan. 1, 1872	Dec. 31, 1872	22,878 56
Oswego, N. Y.	Apr. 1, 1872	June 30, 1873	65,053 56
Niagara, N. Y.	Apr. 1, 1872	Mar. 31, 1873	57,343 70
Buffalo Creek, N. Y.	Jan. 1, 1872	Mar. 31, 1873	56,686 17
Oswegatchie, N. Y.	Apr. 1, 1872	Mar. 31, 1873	30,953 34
Sag Harbor, N. Y.	Apr. 1, 1872	June 30, 1873	9,747 02
New York, N. Y.	Mar. 1, 1872	Apr. 30, 1873	2,733,898 63
Champlain, N. Y.	Apr. 1, 1872	Mar. 31, 1873	31,452 63
Cape Vincent, N. Y.	Apr. 1, 1872	Mar. 31, 1873	20,393 49
Dunkirk, N. Y.	Apr. 1, 1872	Mar. 31, 1873	3,959 80
Albany, N. Y.	Apr. 1, 1872	Mar. 31, 1873	7,460 39
Bridgetown, N. J.	Apr. 1, 1872	June 30, 1873	563 66
Burlington, N. J.	July 1, 1872	June 30, 1873	218 50
Perth Amboy, N. J.	Apr. 1, 1872	Sept. 30, 1872	10,989 15
Great Egg Harbor, N. J.	Jan. 1, 1872	June 30, 1873	2,973 96
Little Egg Harbor, N. J.	July 1, 1871	Mar. 31, 1873	7,148 01
Newark, N. J.	Jan. 1, 1872	June 30, 1873	5,330 57
Philadelphia, Pa.	Jan. 1, 1872	Sept. 30, 1872	340,962 26
Erie, Pa.	Apr. 1, 1872	June 30, 1872	2,378 76
Pittsburgh, Pa.	Apr. 1, 1872	Mar. 31, 1873	6,933 96
Delaware, Del.	Apr. 1, 1872	June 30, 1873	12,119 57
Baltimore, Md.	Apr. 1, 1872	Apr. 9, 1873	424,920 38
Annapolis, Md.	Apr. 1, 1872	June 30, 1873	2,765 06
Eastern Maryland, Md.	Apr. 1, 1872	June 30, 1873	5,698 67
Town Creek, Md.	July 1, 1871	June 30, 1873	305 64
Georgetown, D. C.	Apr. 1, 1872	Mar. 31, 1873	4,542 19
Alexandria, Va.	July 1, 1872	Mar. 31, 1873	3,786 04
Cherrystone, Va.	Apr. 1, 1872	Mar. 31, 1873	3,490 43
Norfolk and Portsmouth, Va.	Jan. 1, 1872	Dec. 31, 1872	29,095 53
Rappahannock, Va.	July 1, 1871	Mar. 31, 1873	1,070 27
Richmond, Va.	Jan. 1, 1872	Mar. 31, 1873	20,806 69
Petersburg, Va.	Apr. 1, 1872	June 30, 1873	8,868 60
Yorktown, Va.	Apr. 1, 1872	Dec. 31, 1872	1,927 44
Wheeling, W. Va.	Apr. 1, 1872	June 30, 1872	528 50
Parkersburg, W. Va.	Dec. 16, 1867	Apr. 30, 1873	897 87
Albemarle, N. C.	Apr. 1, 1872	Dec. 31, 1872	4,479 19
Faulcon, N. C.	Jan. 1, 1872	Mar. 31, 1873	10,887 19
Beaufort, N. C.	Apr. 1, 1872	Mar. 31, 1873	3,190 07
Wilmington, N. C.	Jan. 1, 1872	Mar. 31, 1873	25,466 49
Charleston, S. C.	Apr. 1, 1872	Dec. 31, 1872	38,643 43
Georgetown, S. C.	July 1, 1872	June 30, 1873	3,665 11
Beaufort, S. C.	Mar. 1, 1872	June 30, 1873	6,759 11
Savannah, Ga.	Mar. 7, 1867	Apr. 30, 1872	22,198 63
Saint Mark's, Ga.	Apr. 1, 1872	Mar. 31, 1873	3,509 27
Brunswick, Ga.	Apr. 1, 1872	June 30, 1873	9,164 62
Mobile, Ala.	Feb. 9, 1872	Apr. 30, 1873	41,380 50
Selma, Ala.			
Pearl River, Miss.	June 2, 1870	Aug. 22, 1871	1,130 17
Natchez, Miss.	July 1, 1871	June 30, 1872	500 00
Vicksburg, Miss.	July 1, 1872	Mar. 31, 1873	585 74
Pensacola, Fla.			
Saint Augustine, Fla.	Apr. 1, 1872	Mar. 31, 1873	7,849 11
Key West, Fla.	Jan. 1, 1872	Mar. 31, 1873	21,047 45
Saint Mark's, Fla.	Apr. 1, 1872	Mar. 31, 1873	8,948 73
Saint John's, Fla.	Apr. 1, 1872	Mar. 31, 1873	6,865 49
Apalachicola, Fla.	Jan. 1, 1872	Dec. 31, 1872	2,442 79
Fernandina, Fla.	Apr. 1, 1872	Mar. 31, 1873	6,553 70
New Orleans, La.	Apr. 1, 1872	Dec. 31, 1872	444,535 93
Teche, La.	Apr. 1, 1872	July 17, 1872	6,202 50
Galveston, Tex.	Apr. 1, 1872	Mar. 31, 1873	75,301 30
Saluria, Tex.	Apr. 1, 1872	May 4, 1873	20,861 96
Brazos de Santiago, Tex.	May 4, 1872	Mar. 31, 1873	47,631 41
Paso del Norte, Tex.	Apr. 1, 1872	Feb. 28, 1873	19,277 27
Corpus Christi, Tex.	July 1, 1872	Mar. 31, 1873	27,379 03
Memphis, Tenn.	Jan. 1, 1872	Dec. 31, 1872	12,538 49
Nashville, Tenn.	Apr. 1, 1872	Dec. 31, 1872	1,488 49
Paducah, Ky.	Dec. 1, 1869	June 30, 1872	2,230 40
Louisville, Ky.	Apr. 1, 1872	June 30, 1873	19,245 66
Saint Louis, Mo.	Jan. 1, 1872	Mar. 31, 1873	80,571 34
Saint Joseph, Mo.	Apr. 1, 1872	June 30, 1873	445 30
Miami, Ohio.	Apr. 1, 1872	Mar. 31, 1873	11,275 58
Sandusky, Ohio.	Apr. 1, 1872	Mar. 31, 1873	3,851 84
Cuyahoga, Ohio.	July 1, 1871	Dec. 31, 1871	12,963 41
Cincinnati, Ohio.	Apr. 1, 1872	Mar. 31, 1873	22,818 01

* No report.

Statement showing the amount of moneys expended, &c.—Continued.

District or port.	Period reported.		Amount.
	From—	To—	
Evansville, Ind.	Jan. 1, 1872	Mar. 21, 1873	\$11,804 94
New Albany, Ind.	Apr. 1, 1871	June 30, 1872	693 11
Madison, Ind.			
Chicago, Ill.	July 1, 1872	June 30, 1873	194 00
Alton, Ill.	July 1, 1872	Apr. 15, 1873	435 31
Galena, Ill.	Apr. 1, 1872	June 30, 1873	1,125 28
Quincy, Ill.	July 1, 1872	Mar. 31, 1873	397 93
Cairo, Ill.	July 1, 1872	Mar. 31, 1873	1,801 05
Detroit, Mich.	Apr. 1, 1872	Mar. 31, 1873	47,623 71
Superior, Mich.	Jan. 1, 1872	Dec. 31, 1872	8,688 36
Port Huron, Mich.	Apr. 1, 1872	Mar. 31, 1873	47,490 07
Michigan, Mich.	Apr. 1, 1872	Mar. 31, 1873	7,964 50
Milwaukee, Wis.	Apr. 1, 1872	Mar. 31, 1873	17,004 08
Minnesota, Minn.	Apr. 1, 1872	Mar. 31, 1873	10,696 83
Da Luth, Minn.	July 1, 1872	July 31, 1872	6,013 45
Burlington, Iowa	Mar. 14, 1871	Dec. 31, 1872	706 46
Keokuk, Iowa	July 1, 1871	June 30, 1872	591 68
Dubuque, Iowa	Apr. 1, 1872	Mar. 31, 1873	361 97
San Francisco, Cal.	Jan. 1, 1872	June 30, 1872	177,613 58
Oregon, Oreg.	July 1, 1872	June 30, 1872	12,452 07
Willamette, Oreg.	Apr. 1, 1872	Mar. 31, 1873	31,360 42
Puget Sound, Wash.	July 1, 1872	May 15, 1873	33,606 52
Montana and Idaho	Jan. 1, 1872	June 30, 1873	707 67
Alaska, Alaska	Mar. 1, 1872	Apr. 30, 1873	17,579 45
Omaha, Nebr.	Jan. 9, 1872	Jan. 10, 1872	403 44
Augusta, Ga.			

*No report.

Statement of judgments of the Court of Claims paid by the Treasury Department from July 1, 1872, to June 30, 1873, on account of unexpended balance.

Date.	In whose favor.	Amount.
July 3, 1872	O. P. Cobb and Christy & Co.	\$155,606 69
Aug. 1, 1872	Wm. Syphax	2,180 00
Aug. 8, 1872	J. W. Ware	86 07
Aug. 8, 1872	P. E. Broulatour and H. Nores	206 83
Aug. 8, 1872	T. J. Durant	413 65
Aug. 10, 1872	Bank of Pomeroy, Ohio	2,040 00
Aug. 16, 1872	G. Kerchner	1,377 50
Sept. 6, 1872	J. H. Russell	42,063 11
	Total	203,973 85
	<i>Paid on account of appropriation.</i>	
Nov. 15, 1872	A. J. Fleming	3,910 46
Nov. 15, 1872	E. W. Wilcox	11,866 25
Dec. 7, 1872	R. R. Syers	11,902 97
Dec. 14, 1872	M. Baird	23,750 00
Jan. 14, 1873	Andrew R. Brown	127 83
Jan. 14, 1873	James Coleman	220 00
Jan. 14, 1873	Robert Waters	240 00
Jan. 14, 1873	Benton Russ	240 00
Jan. 14, 1873	John Bell	240 00
Jan. 14, 1873	M. T. Chandler	240 00
Jan. 14, 1873	J. M. Shaw	240 00
Jan. 14, 1873	A. R. Walker	316 00
Jan. 14, 1873	J. Giberson	184 33
Jan. 14, 1873	W. W. Cromer	158 00
Jan. 14, 1873	S. A. Boyden	316 00
Jan. 14, 1873	S. W. Baxter	316 00
Jan. 14, 1873	B. W. Brown	237 60
Jan. 14, 1873	J. Bement	237 60
Jan. 14, 1873	S. N. Hilton	237 60
Jan. 14, 1873	E. Owens	237 60
Jan. 14, 1873	D. M. Tilton	214 96
Jan. 14, 1873	J. W. Westfall	360 00
Jan. 14, 1873	W. E. Burton	214 96
Jan. 14, 1873	R. H. Emerson	214 96
Jan. 14, 1873	P. D. Aukney	214 96
Jan. 14, 1873	J. W. Noyes	184 80

Statement of judgments of the Court of Claims, &c.—Continued.

Date.	In whose favor.	Amount.
Jan. 14, 1873	E. Bower.....	\$214 96
Jan. 14, 1873	C. C. Casey.....	237 60
Jan. 14, 1873	J. J. Plant.....	201 32
Jan. 14, 1873	A. B. Cate.....	237 60
Jan. 14, 1873	R. Strong.....	237 60
Jan. 14, 1873	W. J. Belshaw.....	237 60
Jan. 14, 1873	D. B. Mack.....	237 51
Jan. 14, 1873	J. W. Chandler.....	264 13
Jan. 14, 1873	G. Sneer.....	105 60
Jan. 14, 1873	T. Mullen.....	214 96
Jan. 14, 1873	J. Bridges.....	237 00
Jan. 14, 1873	J. Stephenson.....	179 60
Jan. 14, 1873	C. E. Diemar.....	100 80
Jan. 14, 1873	J. Harrington.....	172 80
Jan. 14, 1873	C. McDonald.....	172 80
Jan. 14, 1873	J. Stone.....	52 69
Jan. 14, 1873	N. Happs.....	172 80
Jan. 14, 1873	M. Cowney.....	172 80
Jan. 14, 1873	M. Ryan.....	172 80
Jan. 14, 1873	T. Donnelly.....	172 80
Jan. 14, 1873	W. McKeuzie.....	172 80
Jan. 14, 1873	J. Maloney.....	172 80
Jan. 14, 1873	M. Aiken.....	172 80
Jan. 14, 1873	W. Hazel.....	172 80
Jan. 14, 1873	J. Brown.....	86 40
Jan. 14, 1873	P. Courtney.....	57 60
Jan. 14, 1873	J. G. Chapman.....	172 80
Jan. 14, 1873	J. Mickee.....	172 80
Jan. 14, 1873	W. L. Harris.....	184 99
Jan. 24, 1873	J. M. Prodino.....	8,485 73
Feb. 26, 1873	P. J. Hickey.....	1,370 75
Mar. 6, 1873	P. D. Aukney.....	101 84
Mar. 6, 1873	W. E. Burton.....	101 84
Mar. 6, 1873	E. J. Bower.....	101 84
Mar. 6, 1873	J. W. Chandler.....	17 42
Mar. 6, 1873	C. E. Diemar.....	14 20
Mar. 6, 1873	R. H. Emmerson.....	22 64
Mar. 6, 1873	T. Mullen.....	101 84
Mar. 6, 1873	J. Plant.....	115 58
Mar. 6, 1873	J. Stone.....	25 06
Mar. 6, 1873	G. Sneer.....	22 80
Mar. 6, 1873	D. M. Tilton.....	101 84
Mar. 15, 1873	J. E. Rowley.....	2,100 00
Mar. 25, 1873	G. W. Johnson.....	24,481 32
Apr. 9, 1873	A. Cross.....	69,515 01
Apr. 10, 1873	J. H. Brough.....	147 26
Apr. 10, 1873	J. Wilson.....	55 00
Apr. 15, 1873	C. & J. Cooper.....	3,563 09
Apr. 19, 1873	T. D. Hatfield.....	3,531 79
Apr. 19, 1873	J. E. Clay.....	3,273 57
Apr. 22, 1873	G. W. Neff.....	1,910 29
Apr. 22, 1873	G. C. McLean.....	1,477 80
April 26, 1873	W. B. Campbell.....	8,900 00
May 2, 1873	W. H. Carson.....	5,532 09
May 2, 1873	T. E. Milhoan.....	5,135 42
May 2, 1873	W. Crowell.....	15,801 03
May 2, 1873	E. S. Eldredge.....	3,057 26
May 2, 1873	W. H. H. Lawrence.....	15,627 83
May 2, 1873	A. A. Lapeyre.....	9,955 66
May 6, 1873	A. B. Battelle and G. D. Evans.....	23,903 03
May 8, 1873	C. W. Batchelor.....	3,125 00
May 22, 1873	L. Jones.....	289 20
May 22, 1873	J. P. Forney.....	283 05
May 22, 1873	A. Duffy.....	243 00
May 22, 1873	A. Craig.....	218 40
May 22, 1873	J. Smith.....	145 60
May 22, 1873	G. Rogers.....	182 60
May 22, 1873	J. Beckert.....	240 00
May 22, 1873	W. Bacon.....	184 98
May 22, 1873	B. O. Greenwell.....	189 27
May 22, 1873	E. H. Litchfield.....	192 42
May 22, 1873	J. F. Kersey.....	190 40
May 22, 1873	E. Wayson.....	180 65
May 22, 1873	W. Collins.....	200 52
May 22, 1873	J. Deckert.....	186 30
May 22, 1873	A. Taft.....	136 60
May 22, 1873	M. Dillon.....	132 30
May 22, 1873	L. H. Wylie.....	180 50
May 22, 1873	T. Smith.....	129 40
May 22, 1873	T. Goodwin.....	116 95
May 22, 1873	G. Hays.....	111 90
May 22, 1873	F. Thome.....	120 50

Statement of judgments of the Court of Claims, &c.—Continued.

Date.	In whose favor.	Amount.
May 22, 1873	A. Hoover	\$117 30
May 22, 1873	R. F. Rea	110 00
May 22, 1873	L. R. Love	98 30
May 22, 1873	J. Cooney	93 30
May 22, 1873	W. Pate	51 30
May 22, 1873	A. O. Connor	123 00
May 22, 1873	P. Barry	123 20
May 22, 1873	M. Herron	127 20
May 22, 1873	J. Ryan	123 20
May 22, 1873	M. Cannon	114 80
May 22, 1873	T. Devine	124 00
May 22, 1873	D. Kernan	123 00
May 22, 1873	E. Fitzgerald	122 20
May 22, 1873	J. Grace	123 20
May 22, 1873	C. H. King	118 60
May 22, 1873	E. Fitzgibbons	124 00
May 22, 1873	P. Long	106 30
May 22, 1873	T. C. Kelley	111 20
May 22, 1873	U. Gier	121 80
May 22, 1873	L. Parsons	110 50
May 22, 1873	P. Dugan	109 60
May 22, 1873	F. Quinn	123 20
May 23, 1873	T. B. Sano	482 33
May 23, 1873	J. B. Newlands	215 78
May 23, 1873	R. Hill	109 20
May 23, 1873	W. Lauer	203 70
May 23, 1873	J. S. Ellis	111 60
May 23, 1873	P. Cosgrove	146 00
May 23, 1873	R. S. King	276 70
May 23, 1873	A. F. Dawson	243 08
May 23, 1873	R. Middleton	295 00
May 23, 1873	C. D. Brown	255 00
May 23, 1873	W. Cole	182 50
May 23, 1873	D. McGleenn	182 50
May 23, 1873	G. Peek	182 50
May 23, 1873	J. Roach	119 30
May 23, 1873	J. T. Lynch	146 00
May 23, 1873	H. Halliday	180 80
May 23, 1873	E. Parker	182 50
May 23, 1873	T. Shuckelford	182 50
May 23, 1873	G. W. Sanford	182 50
May 23, 1873	F. Burke	146 00
May 23, 1873	T. C. Willis	146 00
May 23, 1873	J. Halliday	187 00
May 23, 1873	S. C. Waites	167 40
May 23, 1873	J. Wheatley	51 55
May 23, 1873	A. J. Rock	146 00
May 23, 1873	W. Leach	152 50
May 23, 1873	J. Lowe	166 15
May 23, 1873	J. W. Byram	132 60
May 23, 1873	T. Carroll	35 00
Total		489,034 70

Statement showing the number and tonnage of vessels of the United States employed in the whale fisheries on the 30th of June, 1873.

Customs districts.	Vessels.	Tons.
Salem and Beverly, Mass	1	117.16
Barnstable, Mass	18	1,591.38
Edgartown, Mass	3	945.02
New Bedford, Mass	143	38,900.95
New London, Conn. { Sloop	18	2,845.75
{ Steam	1	106.68
Sag Harbor, N. Y.	1	116.37
San Francisco, Cal	2	131.88
Total	187	44,755.19

Statement exhibiting the number and tonnage of registered, enrolled, and licensed vessels in the United States on the 30th of June, 1873.

STATES.	Registered.		Enrolled.		Licensed under 20 tons.		Total.	
	Number.	Tons.	Number.	Tons.	Number.	Tons.	Number.	Tons.
Maine.....	455	246,120.20	1,930	172,595.15	530	6,626.41	2,915	425,341.76
New Hampshire.....	10	7,702.18	47	4,171.10	17	180.44	74	12,053.72
Vermont.....			24	5,605.62			24	5,605.62
Massachusetts.....	618	310,093.55	1,775	171,545.76	344	3,827.94	2,737	485,467.25
Rhode Island.....	13	3,440.08	153	40,713.90	105	1,061.23	271	45,215.21
Connecticut.....	55	12,225.16	496	71,846.39	256	2,869.22	807	86,940.77
New York.....	817	577,498.46	8,644	1,132,468.93	676	7,704.03	10,137	1,717,671.42
New Jersey.....	24	2,102.02	863	93,823.80	281	3,354.30	1,168	99,286.12
Pennsylvania.....	124	55,966.12	3,064	407,729.43	174	2,066.90	3,362	465,762.45
Delaware.....	5	1,479.89	177	16,724.55	36	404.13	218	18,608.57
Maryland.....	105	32,946.82	1,653	125,743.86	475	5,774.57	2,233	164,465.25
District of Columbia.....	10	1,257.98	397	27,702.33	68	815.98	475	29,776.29
Virginia.....	20	3,850.97	474	24,208.61	615	5,896.31	1,109	33,955.89
North Carolina.....	19	3,481.73	80	4,873.56	183	2,008.07	282	10,363.36
South Carolina.....	18	4,561.83	91	8,223.06	97	1,121.38	206	13,906.27
Georgia.....	32	10,406.52	43	9,571.47	25	215.43	100	20,193.42
Florida.....	56	6,694.24	99	8,775.72	116	1,271.49	271	16,741.45
Alabama.....	13	6,879.71	71	9,074.72	48	422.08	132	16,376.51
Mississippi.....	2	382.81	55	5,055.17			57	5,437.08
Louisiana.....	67	36,484.06	331	63,032.30	263	2,570.99	661	102,087.35
Texas.....	35	11,620.06	133	12,957.41	181	1,937.72	349	26,515.19
Tennessee.....			51	9,594.90	3	41.67	54	9,636.57
Kentucky.....	4	1,267.49	62	15,363.36	4	54.97	70	16,685.82
Missouri.....	5	2,023.26	317	130,502.39	1	8.70	323	132,534.24
Iowa.....			64	5,291.59	14	198.40	78	5,489.99
Minnesota.....			130	14,814.35	9	153.99	139	14,968.34
Wisconsin.....	2	384.48	291	49,735.27			293	50,119.75
Illinois.....	10	3,786.36	730	121,379.61	31	426.86	771	125,592.83
Indiana.....			75	11,474.89			75	11,474.89
Michigan.....	6	3,135.48	735	137,849.34	156	1,952.69	897	142,937.51
Ohio.....	11	2,192.76	913	162,700.67	64	785.16	988	165,678.59
West Virginia.....	1	264.74	194	22,006.71	21	264.34	216	22,535.70
California.....	160	59,018.40	597	86,475.87	191	2,372.07	948	147,866.34
Oregon.....	6	2,582.81	75	16,989.99	26	255.24	107	19,828.04
Washington Territory.....	44	12,087.04	32	11,010.79	19	181.01	95	23,278.84
Alaska.....	12	345.04					12	345.04
Nebraska.....			18	4,282.28			18	4,282.28
Total.....	2,759	1,423,288.25	24,884	3,215,014.65	5,029	56,823.81	32,672	4,696,026.71

SUMMARY.

Atlantic and Gulf coasts.....	2, 490	1, 334, 180. 58	17, 165	1, 914, 065. 13	4, 450	49, 634. 65	24, 105	3, 297, 880. 36
Northern Lakes.....	36	11, 106. 27	5, 253	773, 713. 11	287	3, 593. 06	5, 576	788, 412. 44
Pacific coast.....	222	74, 033. 29	704	114, 476. 65	236	2, 808. 32	1, 162	191, 318. 26
Western rivers.....	11	3, 968. 11	1, 762	413, 659. 76	56	787. 78	1, 829	418, 415. 65
Total.....	2, 759	1, 423, 288. 25	24, 884	3, 215, 914. 65	5, 029	56, 823. 81	32, 672	4, 696, 026. 71

Statement exhibiting the number and tonnage of sailing-vessels, steam-vessels, barges, and canal-boats in the United States on June 30th, 1873.

STATES.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	Number.	Tonnage.	Number.	Tonnage.	Number.	Tonnage.	Number.	Tonnage.	Number.	Tonnage.
Maine.....	2, 848	405, 512. 84	66	19, 677. 50	.....	.....	1	151. 42	2, 915	425, 341. 56
New Hampshire.....	68	11, 215. 25	6	4, 838. 47	.....	.....	.....	.....	74	12, 053. 72
Vermont.....	9	474. 49	5	4, 404. 47	10	726. 66	.....	.....	24	5, 605. 62
Massachusetts.....	2, 630	462, 146. 95	106	23, 197. 31	.....	.....	1	122. 99	2, 737	463, 467. 25
Rhode Island.....	233	21, 431. 90	38	23, 783. 31	.....	.....	.....	.....	271	45, 215. 21
Connecticut.....	710	54, 164. 76	72	27, 439. 62	2	236. 82	23	5, 079. 57	807	86, 940. 77
New York.....	3, 306	672, 785. 90	959	404, 075. 53	5, 321	529, 549. 62	551	111, 260. 37	10, 137	1, 717, 671. 42
New Jersey.....	824	53, 339. 57	92	19, 215. 22	207	18, 895. 86	45	7, 835. 47	1, 168	99, 286. 12
Pennsylvania.....	917	146, 570. 18	430	108, 232. 98	1, 808	166, 996. 81	207	43, 962. 38	3, 362	465, 762. 45
Delaware.....	172	12, 166. 41	16	4, 031. 56	19	1, 198. 13	11	1, 212. 47	218	18, 608. 57
Maryland.....	1, 485	86, 033. 96	109	39, 432. 64	639	38, 998. 65	.....	.....	2, 233	164, 465. 25
District of Columbia.....	83	2, 716. 69	29	5, 321. 53	321	20, 824. 17	40	913. 90	475	29, 776. 29
Virginia.....	923	20, 875. 36	73	5, 621. 07	92	5, 910. 95	21	1, 548. 51	1, 109	33, 955. 89
North Carolina.....	245	7, 488. 05	28	2, 675. 03	.....	.....	9	200. 28	282	10, 363. 36
South Carolina.....	179	10, 404. 80	27	3, 501. 47	.....	.....	.....	.....	206	13, 906. 27
Georgia.....	73	12, 183. 83	27	9, 009. 59	.....	.....	.....	.....	100	21, 193. 42
Florida.....	229	11, 593. 08	42	5, 148. 37	.....	.....	.....	.....	271	16, 741. 45
Alabama.....	80	7, 585. 55	30	7, 316. 06	.....	.....	22	1, 474. 90	132	16, 376. 51
Mississippi.....	29	1, 411. 49	28	4, 026. 49	.....	.....	.....	.....	57	5, 437. 98
Louisiana.....	437	36, 934. 24	213	63, 973. 61	.....	.....	11	1, 179. 50	661	102, 087. 35
Texas.....	284	15, 337. 91	41	8, 237. 47	.....	.....	24	2, 939. 81	349	26, 515. 19
Tennessee.....	.....	.....	53	9, 395. 30	.....	.....	1	241. 27	54	9, 636. 57
Kentucky.....	.....	.....	59	14, 313. 16	.....	.....	11	2, 372. 46	70	16, 685. 62
Missouri.....	.....	.....	185	81, 842. 93	1	90. 21	137	50, 601. 30	323	132, 534. 44
Iowa.....	11	170. 78	30	2, 815. 16	.....	.....	37	2, 504. 05	78	5, 489. 99
Minnesota.....	1	49. 63	73	7, 568. 54	.....	.....	65	7, 350. 17	139	14, 968. 34
Wisconsin.....	235	36, 252. 32	58	13, 867. 43	.....	.....	.....	.....	293	50, 119. 75
Illinois.....	368	76, 024. 13	149	19, 918. 72	179	16, 492. 96	75	13, 157. 02	771	125, 592. 83
Indiana.....	.....	.....	59	10, 144. 15	.....	.....	16	1, 330. 74	75	11, 474. 89
Michigan.....	424	49, 618. 91	333	59, 925. 13	3	306. 51	137	33, 086. 96	897	142, 937. 51
Ohio.....	303	59, 636. 36	205	57, 890. 90	368	20, 100. 45	112	28, 050. 88	988	165, 678. 59

Statement exhibiting the number and tonnage of sailing-vessels, steam-vessels, barges, and canal-boats, &c.—Continued.

STATES.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
West Virginia			120	13,596.26			96	8,939.53	216	22,535.79
California	725	86,846.71	156	52,455.71			67	8,563.92	948	147,866.34
Oregon	39	2,509.42	55	16,080.69			13	1,237.93	107	19,828.04
Washington Territory	66	20,020.74	24	3,121.30			5	136.80	95	23,278.84
Alaska	11	299.19	1	45.85					12	345.04
Nebraska			18	4,282.28					18	4,282.28
Total	17,949	2,383,801.50	4,015	1,156,442.81	8,970	820,327.80	1,738	335,454.60	32,672	4,696,026.71
SUMMARY.										
The Atlantic and Gulf coasts	15,433	1,975,903.00	1,888	636,686.28	6,029	552,265.90	755	133,025.18	24,105	3,297,880.36
The Pacific coast	841	109,676.06	236	71,703.55			85	9,938.65	1,162	191,318.26
The Northern lakes	1,663	298,092.03	802	180,250.38	2,934	267,600.93	177	42,559.10	5,576	788,412.44
The western rivers	12	220.41	1,089	267,802.60	7	460.97	721	149,931.67	1,829	418,415.65
Total	17,949	2,383,801.50	4,015	1,156,442.81	8,970	820,327.80	1,738	335,454.60	32,672	4,696,026.71

Condensed statement showing the number and tonnage of vessels built in the United States during the year ended June 30, 1873.

STATES.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
THE ATLANTIC AND GULF COASTS.										
Maine.....	187	53,047.96	10	446.98			2	585.54	199	54,080.48
New Hampshire.....			1	378.75					1	378.75
Massachusetts.....	44	15,536.67	14	642.02					58	16,178.69
Rhode Island.....	2	662.95	1	713.15					3	1,376.10
Connecticut.....	33	2,536.69	2	561.87			6	1,203.27	41	4,391.83
New York.....	70	8,576.76	66	18,193.42	427	38,280.72	45	7,460.28	608	72,511.18
New Jersey.....	59	6,722.66	11	634.62	14	870.84	10	1,379.91	94	9,608.03
Pennsylvania.....	34	6,047.44	26	8,862.03	97	10,215.23	4	587.93	161	25,712.63
Delaware.....	1	2,512.87	11	10,325.07			1	210.06	31	13,048.00
Maryland.....	77	3,664.33	6	950.15	21	1,542.85			104	6,157.33
District of Columbia.....	4	56.33	2	70.39	46	3,062.71	8	133.56	60	3,322.99
Virginia.....	50	677.88	10	642.08	15	944.05	3	192.26	78	2,456.27
North Carolina.....	20	329.62	2	91.38			2	48.64	24	469.64
South Carolina.....	4	485.26	5	635.89					9	1,121.15
Georgia.....	3	44.29							3	44.29
Florida.....	14	241.41	3	457.34					17	698.75
Alabama.....	4	39.43	2	222.91					6	262.34
Mississippi.....	1	91.56							1	91.56
Louisiana.....	19	246.46	2	248.53			1		21	494.99
Texas.....	15	202.52					1	56.55	16	259.07
Total.....	659	101,723.09	174	44,076.58	620	54,916.40	82	11,948.00	1,535	212,664.07
THE PACIFIC COAST.										
California.....	20	1,371.49	7	1,510.47			1	105.49	28	2,987.45
Oregon.....	2	31.25	5	1,316.17			3	300.58	10	1,648.00
Washington Territory.....	7	538.59	2	214.76			2	46.49	11	799.84
Alaska.....	3	39.23							3	39.23
Total.....	32	1,980.56	14	3,041.40			6	452.56	52	5,474.52
THE NORTHERN LAKES.										
Vermont.....			1	239.08	2	189.44			3	428.52
New York.....	16	6,056.13	38	5,403.68	203	22,501.72	3	564.78	260	34,526.31
Pennsylvania.....	3	1,895.43	1	24.48					4	1,919.91
Ohio.....	20	8,945.83	9	3,412.78	7	387.75	1	32.74	37	12,779.10

Condensed statement showing the number and tonnage of vessels built in the United States during the year ended June 30, 1873.

STATES.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
THE NORTHERN LAKES—Continued.										
Michigan.....	42	15,383.13	34	8,833.56	1	103.47	16	4,479.52	93	28,801.68
Illinois.....	10	2,853.01	8	1,811.14	2	186.93	1	647.88	21	5,499.01
Wisconsin.....	21	5,706.33	14	1,693.48			2	1,093.57	37	8,493.43
Total.....	112	40,839.91	105	21,418.20	215	23,371.36	23	6,818.49	455	92,447.96
THE WESTERN RIVERS.										
Louisiana.....			3	310.96					3	310.96
Tennessee.....			5	553.38					5	553.38
Kentucky.....			21	3,894.62			7	3,206.04	28	7,100.66
Missouri.....			16	3,738.43			8	4,018.24	24	7,756.67
Iowa.....			4	479.68			1	18.16	5	497.84
Minnesota.....			5	510.68			4	284.73	9	795.41
Illinois.....			2	465.36			3	580.76	5	1,049.12
Indiana.....			9	606.75					9	606.75
Ohio.....			21	6,053.29			31	9,881.56	52	15,939.85
West Virginia.....			14	1,103.80			29	3,334.34	43	4,438.14
Pennsylvania.....		85.15	9	1,749.53			36	7,775.75	46	9,610.43
Total.....	1	85.15	109	19,474.48			119	29,099.58	229	48,659.21
SUMMARY.										
The Atlantic and Gulf Coasts.....	659	101,723.09	174	44,076.58	620	54,916.40	82	11,948.00	1,535	212,664.07
The Pacific Coast.....	32	1,980.56	14	3,041.40			6	452.56	52	5,474.52
The Northern Lakes.....	112	40,839.91	105	21,418.20	215	23,371.36	23	6,818.49	455	92,447.96
The western rivers.....	1	85.15	109	19,474.48			119	29,099.58	229	48,659.21
Total.....	804	144,628.71	402	88,010.66	835	78,287.76	230	48,318.63	2,271	359,245.76

Statement showing the number and tonnage of vessels employed in the cod and mackerel fisheries on the 30th of June, 1873.

Customs districts.	Vessels above twenty tons.		Vess'ls under twenty tons.		Total.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
MAINE.						
Passamaquoddy	11	475.78	4	37.47	15	513.25
Machias	3	84.07	11	142.03	14	226.10
Trenchman's Bay	20	913.94	21	279.30	41	1,193.24
Castine	43	2,701.52	31	356.20	74	3,057.72
Bangor			1	8.00	1	8.00
Belfast	15	681.87	21	274.64	36	956.51
Waldoborough	315	31,452.18	88	1,089.07	403	32,541.25
Wiscasset	56	3,316.78	62	631.15	118	3,947.93
Bath	8	298.38	15	191.19	23	489.57
Portland and Falmouth	52	2,104.05	60	757.35	112	2,861.40
Saco	4	97.09			4	97.09
Kennebunk	3	89.24	15	190.27	18	279.51
York			2	24.74	2	24.74
Total	530	42,214.90	331	3,981.41	861	46,196.31
NEW HAMPSHIRE.						
Portsmouth	15	793.67	12	128.03	27	921.70
MASSACHUSETTS.						
Newburyport	24	1,241.94	10	96.57	34	1,338.51
Gloucester	386	20,964.10	34	400.49	420	21,364.59
Salem and Beverly	49	3,222.99	5	45.20	54	3,268.19
Marblehead	34	1,798.44	25	299.11	59	2,097.55
Boston and Charlestown	93	4,870.00	74	826.84	167	5,696.84
Plymouth	41	2,061.56	30	265.28	71	2,326.84
Barnstable	256	16,611.46	27	309.08	283	16,920.54
Nantucket	2	115.82			2	115.82
New Bedford	7	293.49	25	211.49	32	504.98
Fall River	11	289.04	26	264.87	37	553.91
Total	903	51,468.84	256	2,718.93	1,159	54,187.77
RHODE ISLAND.						
Providence			20	189.23	20	189.23
Newport	7	209.22	61	595.57	68	804.79
Bristol and Warren	1	38.28	4	38.38	5	76.66
Total	8	247.50	85	823.18	93	1,070.68
CONNECTICUT.						
Stonington	30	966.27	37	448.07	67	1,414.34
New London	37	2,006.09	62	772.75	99	2,778.84
Total	67	2,972.36	99	1,220.82	166	4,193.18
NEW YORK.						
Sag Harbor	26	807.17	102	964.50	128	1,771.67
CALIFORNIA.						
San Francisco	9	1,037.14	10	139.86	19	1,177.00
SUMMARY.						
Maine	530	42,214.90	331	3,981.41	861	46,196.31
New Hampshire	15	793.67	12	128.03	27	921.70
Massachusetts	903	51,468.84	256	2,718.93	1,159	54,187.77
Rhode Island	8	247.50	85	823.18	93	1,070.68
Connecticut	67	2,972.36	99	1,220.82	166	4,193.18
New York	26	807.17	102	964.50	128	1,771.67
California	9	1,037.14	10	139.86	19	1,177.00
Total	1,558	99,541.58	895	9,976.73	2,453	109,518.31

Statement showing the number and class of vessels built and the tonnage thereof, in the several States and Territories of the United States, from 1815 to 1873, inclusive.

YEAR.	CLASS OF VESSELS.					Total number of vessels built.	Total tonnage.
	Ships and barks.	Brigs.	Schooners.	Sloops, ca- nal boats, and barges.	Steamers.		
1815	136	294	681	274	.....	1,315	Tons. 95ths. 154,624.39
1816	76	122	781	424	.....	1,403	131,668.04
1817	34	86	559	394	.....	1,073	86,393.37
1818	53	85	428	332	.....	898	82,421.20
1819	53	82	473	243	.....	851	79,817.86
1820	21	60	301	152	.....	534	47,784.01
1821	43	89	247	127	.....	506	55,856.01
1822	64	131	260	168	.....	623	75,346.93
1823	55	127	260	165	15	622	75,007.57
1824	56	156	377	166	26	781	90,939.00
1825	56	197	538	168	35	994	114,997.25
1826	71	187	482	227	45	1,012	126,438.35
1827	55	153	464	241	38	951	104,342.67
1828	73	108	474	196	33	884	93,375.58
1829	44	68	485	145	43	785	77,098.65
1830	25	56	403	116	37	637	58,094.24
1831	72	95	416	94	34	711	85,762.68
1832	152	143	568	122	100	1,065	144,539.16
1833	144	167	625	185	65	1,188	161,626.36
1834	98	94	497	180	68	937	118,330.37
1835	25	50	301	100	30	506	46,238.52
1836	93	65	444	164	125	890	113,627.49
1837	67	72	507	168	135	949	122,987.22
1838	66	79	501	153	90	829	113,135.44
1839	83	89	439	122	125	858	120,989.34
1840	97	109	378	224	64	872	118,309.23
1841	114	101	310	157	78	760	118,893.71
1842	116	91	272	404	137	1,021	129,083.64
1843	58	34	138	173	79	482	43,617.77
1844	73	47	204	279	163	766	103,537.29
1845	124	87	322	342	163	1,038	146,018.02
1846	100	164	576	355	225	1,420	188,203.93
1847	151	168	689	392	198	1,598	243,732.67
1848	254	174	701	547	175	1,851	318,075.54
1849	198	148	623	370	208	1,547	256,577.47
1850	247	117	547	290	259	1,360	272,218.54
1851	211	65	522	326	233	1,367	298,203.60
1852	255	79	584	267	259	1,444	351,493.41
1853	269	95	681	394	271	1,710	425,571.49
1854	334	112	661	386	281	1,774	535,616.01
1855	381	126	605	669	253	2,047	583,450.04
1856	306	103	594	479	221	1,703	469,393.73
1857	251	58	504	258	263	1,334	378,804.70
1858	222	46	431	400	226	1,225	242,286.69
1859	89	28	297	284	172	870	156,601.33
1860	110	36	372	289	264	1,071	212,892.45
1861	110	38	360	371	264	1,143	233,194.35
1862	62	17	207	397	183	864	175,075.84
1863	97	34	212	1,113	367	1,823	310,884.34
1864	112	45	322	1,389	498	2,366	415,740.64
1865	109	46	369	853	411	1,788	383,805.60
1866*	96	61	457	926	348	1,888	336,146.56
1867	95	70	517	657	180	1,519	303,528.66
1868	80	48	590	848	236	1,802	285,304.73
1869	91	36	506	816	277	1,726	275,230.05
1870	73	27	519	709	290	1,618	276,953.31
1871	40	14	498	901	302	1,753	273,226.51
1872	15	10	426	900	292	1,643	209,052.22
1873	28	9	611	1,221	402	2,271	359,245.76

* New admeasurement from 1866.

REPORT OF THE DIRECTOR OF THE MINT.

REPORT OF THE DIRECTOR OF THE MINT.

OFFICE DIRECTOR OF THE MINT,
Treasury Department, Washington, D. C., November 1, 1873.

SIR: The second section of the coinage act of 1873 provides that the Director of the Mint shall have general supervision of all Mints and Assay-offices, and make an annual report to the Secretary of the Treasury of their operations at the close of each fiscal year. In compliance with this provision of law, I have the honor to submit the following report of the operations of the Mints and Assay-offices for the fiscal year ending June 30, 1873.

The operations of the Mints and Assay-offices from July 1, 1872, to March 31, 1873, inclusive, were conducted under the provisions of the mint and coinage laws in force prior to April 1, 1873, the day on which the coinage act took effect—after which they were conducted under the provisions of the new law. The two periods of time referred to constitute the fiscal year for which the operations are now reported.

The amount of gold and silver deposits and purchases, coins struck, and stamped bars manufactured, during the fiscal year, was as follows:

DEPOSITS.

Gold.....	\$59,937,429 45
Silver.....	12,317,389 43

Total amount received and operated upon.....	72,254,818 88
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Deducting redeposits, bars made and issued by one institution and deposited at another, the deposits were—

Gold.....	\$57,704,385 88
Silver.....	9,145,328 43

Total.....	66,849,714 31
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COINAGE.

	Pieces.	Value.
Gold.....	1,824,420	\$35,249,337 50
Silver.....	11,774,250	2,945,795 50
Minor coinage.....	18,925,000	494,050 00
Total.....	32,523,670	38,689,183 00

BARS.

Fine gold.....	\$7,554,956 86	
Unparted gold.....	12,940,659 25	
		20,495,616 11
Fine silver.....	3,034,259 56	
Unparted silver.....	3,987,654 94	
		7,021,914 50
Total gold and silver.....		27,517,530 61

REPORT ON THE FINANCES.

The distribution of the gold and silver bullion deposited and-purchased, including redeposits, was as follows :

MINT, UNITED STATES, PHILADELPHIA.

Gold deposits (including abraded coin).....	\$18,674,185 64
Silver deposits and purchases.....	2,756,879 24
Total.....	21,431,064 88

MINT, UNITED STATES, SAN FRANCISCO.

Gold deposits.....	17,659,472 58
Silver deposits and purchases.....	170,405 92
Total.....	17 829,878 50

MINT, UNITED STATES, CARSON CITY.

Gold deposits.....	5,004,536 69
Silver deposits and purchases.....	4,243,320 66
Total.....	9,247,857 35

MINT, UNITED STATES, DENVER, COLO.

Gold deposits.....	804,903 80
Silver deposits.....	13,465 08
Total.....	818,368 88

UNITED STATES ASSAY-OFFICE, NEW YORK.

Gold deposits.....	17,680,028 95
Silver deposits and purchases.....	5,130,815 60
Total.....	22,810,844 55

UNITED STATES ASSAY-OFFICE, CHARLOTTE, N. C.

Gold deposits.....	10,572 39
Silver deposits.....	160 24
Total.....	10,732 63

UNITED STATES ASSAY-OFFICE, BOISE CITY, IDAHO.

Gold deposits.....	103,729 40
Silver deposits.....	2,342 69
Total.....	106,072 09

The coinage at the different mints for the fiscal year was as follows :

MINT, UNITED STATES, PHILADELPHIA.

Denomination.	Pieces.	Value.
GOLD.		
Double-eagles.....	882,225	\$17,644,500 00
Eagles.....	825	8,250 00
Half-eagles.....	1,105	5,525 00
Three-dollars.....	25	75 00
Quarter-eagles.....	1,625	4,062 50
Dollars.....	2,525	2,525 00
Total gold.....	888,330	17,664,937 50

Denomination.	Pieces.	Value.
SILVER.		
Dollars	964, 150	\$964, 150 00
Half-dollars	1, 938, 050	969, 025 00
Quarter-dollars	616, 850	154, 212 50
Dimes	3, 986, 850	398, 685 00
Half-dimes	2, 822, 850	141, 142 50
Three-cents	850	25 50
Total silver	10, 329, 600	2, 627, 240 50
MINOR COINAGE.		
Five-cents	7, 048, 000	352, 400 00
Three-cents	1, 144, 000	34, 320 00
One-cent	10, 733, 000	107, 330 00
Total minor coinage	18, 925, 000	494, 050 00
Total coinage	30, 142, 930	20, 786, 228 00

MINT, UNITED STATES, SAN FRANCISCO.

Denomination.	Pieces.	Value.
GOLD.		
Double-eagles	830, 600	\$16, 612, 000 00
Eagles	14, 000	140, 000 00
Half-eagles	36, 000	180, 000 00
Quarter-eagles	14, 000	35, 000 00
Total gold	894, 600	16, 967, 000 00
SILVER.		
Dollars	9, 700	9, 700 00
Half-dollars	37, 000	18, 500 00
Quarter-dollars	64, 000	16, 000 00
Dimes	160, 000	16, 000 00
Half-dimes	686, 000	34, 300 00
Total silver	956, 700	94, 500 00
Total coinage	1, 851, 300	17, 061, 500 00

MINT, UNITED STATES, CARSON CITY.

Denomination.	Pieces.	Value.
GOLD.		
Double-eagles	25, 450	\$509, 000 00
Eagles	5, 640	56, 400 00
Half-eagles	10, 400	52, 000 00
Total gold	41, 490	617, 400 00
SILVER.		
Dollars	3, 300	3, 300 00
Half dollars	424, 500	212, 250 00
Quarter dollars	16, 600	4, 150 00
Dimes	43, 550	4, 355 00
Total silver	487, 950	224, 055 00
Total coinage	529, 440	841, 455 00

The bars made and issued at the Mints and Assay-offices were as follows:

MINT, UNITED STATES, PHILADELPHIA.

Fine gold bars	\$62, 025 41
Fine silver bars	116, 046 51
Total	178, 071 92

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REPORT ON THE FINANCES.

MINT, UNITED STATES, SAN FRANCISCO.

Unparted gold bars.....	7,554,785 61
Unparted silver bars.....	63,810 01
Total.....	7,618,595 62

MINT, UNITED STATES, CARSON CITY.

Fine gold bars.....	\$115,113 08
Unparted gold bars.....	4,455,056 90
Unparted silver bars.....	4,570,169 98
	3,920,511 07
	8,490,681 05

MINT, UNITED STATES, DENVER.

Unparted gold bars.....	816,028 08
Unparted silver bars.....	1,317 80
Total.....	817,345 88

UNITED STATES ASSAY-OFFICE, NEW YORK.

Fine gold bars.....	7,377,818 37
Fine silver bars.....	2,918,213 05
Total.....	10,296,031 42

UNITED STATES ASSAY-OFFICE, CHARLOTTE.

Unparted gold bars.....	10,572 39
Unparted silver bars.....	160 24
Total.....	10,732 63

UNITED STATES ASSAY-OFFICE, BOISE CITY.

Unparted gold bars.....	104,216 27
Unparted silver bars.....	1,855 82
Total.....	106,072 09

The amount in bars transmitted from the United States assay-office, New York, to the Mint at Philadelphia for coinage, during the fiscal year, was—

Gold.....	\$1,158,612 53
Silver.....	2,576,712 91
Total.....	3,735,325 44

Compared with the previous year there was an increase of \$19,892,762.22 in gold deposits, \$539,498.19 in silver deposits and purchases, and \$210,290 in minor coinage.

EARNINGS AND EXPENDITURES.

The following summary exhibits the earnings and expenditures of the mints and assay-offices:

EARNINGS.

Mints and Assay-offices.	Coinage charge.	Parting and other charges.	Gain by coinage of silver, subsidiary coin.	Minor coinage profits.	Sale of by products and old materials.	Proceeds of unreportable gold fractions, assay slips.	Surplus bullion, melter and refiner.	Received from residue, fluxes, and sweepings.	Profits from manufacture and sale of metals, proof, and specimen coins.	Assays of ores.	Total earnings.
Philadelphia.....	\$12,350 51	\$2,567 22	\$27,093 50	\$288,376 42	\$718 14				\$3,721 70		\$335,127 49
San Francisco.....	68,442 34	6,665 10	3,474 71		398 55		\$1,422 57				80,403 27
Carson City.....	2,926 15	29,432 85	14,208 40		3,037 28			\$17,339 46			66,944 14
Denver.....		1,023 00						1,382 75			2,405 75
New York.....		66,561 89			11,360 91	\$1,025 76	11,452 61			\$276 50	90,677 67
Charlotte.....		325 87									325 87
Boise City.....		296 20						69 18			365 38
Total.....	83,719 00	107,172 13	44,776 61	288,376 42	15,514 88	1,025 76	12,875 18	18,791 39	3,721 70	276 50	576,249 57

* Amount which would have accrued to the Mint at Philadelphia if the coinage charge had been deducted on light gold coin recoined during fiscal year, \$63,821.79.

EXPENDITURES.

Mints and Assay-offices.	Ordinary account.					Cent-coinage account.			Wastage.	Difference between assay value of sweeps and amount realized from sale thereof.	Total expenditures.
	Salaries.	Wages.	Contingent.	Ores and coins.	Freight.	Incidentals.	Cent metals.	Wages.			
Philadelphia.....	\$35,027 05	\$126,482 23	\$34,781 58	\$329 86	\$4,028 01	\$67,790 48	\$58,795 01	\$116,077 16	\$27,668 42	\$2,711 46	\$473,691 29
San Francisco.....	29,375 00	199,999 66	59,434 93					11,630 37			309,439 06
Carson City.....	17,746 70	66,394 50	50,495 02					1,958 62		456 45	137,051 29
Denver.....	8,750 00	15,335 00	4,500 00							637 42	29,222 42
New York.....	20,641 66	72,500 00	34,769 61							3,728 41	131,639 68
Boise City.....	4,500 00	3,000 00	2,216 00								9,806 00
Charlotte.....	2,700 00	292 00	595 57								3,587 57
Total.....	118,830 44	484,003 39	186,792 71	329 86	4,028 01	67,790 48	58,795 01	116,077 16	41,257 41	7,533 74	1,085,438 21

Before the coinage act took effect the expenses of wages, materials, and incidentals incurred in the manufacture of bronze and copper-nickel alloy coins were defrayed out of the gain arising from the issue of such coin in exchange for United States currency at par. These expenses have since been and will in future be paid from the regular appropriations made for the support of the Philadelphia Mint, and the money received in exchange for the minor coins, with the exception of the amount necessary to pay the expenses of transporting the coin, will be covered from time to time into the Treasury of the United States.

REDEMPTION OF MINOR COINS.

The following statements exhibit the amount of minor coins redeemed, re-issued, and exchanged under the acts of March 3, 1871, and coinage act of 1873.

REDEEMED.

Period.	Denomination and kind.	Pieces.	Value.
From March 27, 1871, to June 30, 1873.	Copper one-cent pieces.....	3,549,539	\$35,495 39
	Nickel one-cent pieces.....	15,737,086	157,370 86
	Bronze one-cent pieces.....	14,358,206	143,382 06
	Bronze two-cent pieces.....	6,483,470	129,689 40
	Nickel three-cent pieces.....	1,532,896	45,986 88
	Nickel five-cent pieces.....	9,190,790	459,539 50
	Total.....	50,831,987	971,444 09

RE-ISSUED.

Period.	Denomination and kind.	Pieces.	Value.
From August 24, 1871, to June 30, 1873.	Bronze one-cent pieces.....	13,966,030	\$139,660 30
	Bronze two-cent pieces.....	3,466,884	69,337 68
	Nickel three-cent pieces.....	1,464,875	43,946 25
	Nickel five-cent pieces.....	9,037,215	452,860 75
	Total.....	27,955,004	705,804 98

EXCHANGED.

(One denomination of minor coins for another.)

Period.	Denomination and kind.	Pieces.	Value.
During fiscal year ending June 30, 1873.	Nickel one-cent pieces.....	4,304	\$43 04
	Bronze one-cent pieces.....	3,464	34 64
	Bronze two-cent pieces.....	3,308	66 16
	Nickel three-cent pieces.....	904	27 12
	Nickel five-cent pieces.....	2,785	139 25
	Total.....	14,765	310 21

The tables exhibiting various details in relation to the coinage and the sources from whence the bullion was derived, are appended to this report.

In the tables of previous reports bars were included as coin, and the amount of coinage, as stated, consequently appeared to be largely in excess of the value of the coins issued. These tables have been reconstructed, and, as now presented, give the coinage and bars separately.

Some corrections in the former statements of gold of domestic pro-

duction were also found to be necessary, in consequence of the deposits at the San Francisco mint having been, since 1870, twice credited, viz :

First. As deposits received from individuals.

Second. After being melted and sent to the San Francisco refinery for the parting operation, they were again treated as deposits when returned to the mint.

The proper deductions, as far as the data could be obtained, have been made, and the total deposits of domestic bullion now approximate to the actual amount received.

HISTORY OF THE COINAGE.

This being the first annual report under the coinage act, it appears to be proper to give a short outline of the history of the Mint and coinage, and to refer briefly to the money of account and various questions connected with metallic money.

The Mint was, by the act of April 2, 1792, established "for the purpose of a national coinage," at Philadelphia, that city then being the seat of Government. By the same act it was provided that the money of account should be expressed in dollars or units, dimes or tenths, cents or hundredths, and mills or thousandths; and that all accounts in the public offices, or proceedings in the courts of the United States, should be kept and had in conformity therewith. Although the ideal unit of the colonial money of account was originally called a pound, the "Spanish dollar" was for many years before the establishment of the present form of government the money of commerce and practical monetary unit, and, whether obligations were discharged in gold, silver, or paper money, a certain number of Spanish dollars constituted, specifically or by implication, the standard or measure of value. This had much to do with the selection in 1792 of the dollar as the monetary unit.

By the act referred to, provision was also made for the issue of gold, silver, and copper coins. The gold coins were to be rated at 24.75 grains of pure gold to the dollar, and the silver coins at $371\frac{1}{4}$ grains to the dollar or unit; the relative value of the two metals being declared in the same law to be as 15 to 1. These standards were continued down to 1834, when an act was passed reducing the pure gold from 24.75 to 23.20 grains to the dollar.

By the act of January 18, 1837, the fineness of the gold was increased about three-fourths of one thousandth by changing from the standard of .899225 to 900 thousandths, which increased the pure gold to the dollar from 23.20 to 23.22 grains, at which it still remains.

By this act the fineness of both the gold and silver coins was fixed at 900 thousandths. The silver dollar weighed $412\frac{1}{2}$ grains troy, and the gold was issued at the rate of 25.8 per dollar in value, the actual gold dollar coin not being authorized, however, until 1849. The relation of the metals, therefore, was almost exactly 16 to 1.

The quantity of pure silver in the dollar, as originally fixed, was not changed from the date of its issue down to April 1, 1873, when it was discontinued; but the weight of the coins of less denomination was reduced from $412\frac{1}{2}$ to 384 grains standard per dollar of nominal value by the act of February 21, 1853, which fixed the weight of the half-dollar at 192 grains, and the quarter-dollar, dime, and half-dime at one-half, one-fifth, and one-tenth of the said half dollar.

The standard weight of these latter coins was, by the coinage act of 1873, increased to 385.8 grains to the dollar, composed of two half-dollars, four quarter-dollars, and ten dimes, and corresponding in weight

and fineness with the five-franc silver coin of the Latin states of Europe. These coins are issued at the rate of \$1.24414 per standard ounce, 803 $\frac{3}{4}$ ounces giving coins of the nominal value of \$1,000.

The coinage act, in effect, abolished the silver dollar of 412 $\frac{1}{2}$ grains troy, (371 $\frac{1}{4}$ grain pure silver,) and declared the gold dollar of 25.8 grains, nine-tenths fine, (23.22 grains pure gold,) the unit of value, and thus legally established gold as the sole standard or measure of value. The issue of the copper coin commenced in 1793, silver in 1794, and gold in 1795.

Branch Mints were established in 1835 at New Orleans, La., Charlotte, N. C., and Dahlonega, Ga.; in 1854 at San Francisco, and in 1870 at Carson City, Nev. An Assay-office was established at New York in the year 1854; Denver, Colo., in 1864; and at Boise City, Idaho, in 1872.

These establishments were not distinct institutions, but branches of the Mint, managed by superintendents who were subject to the general control of the Director of the Mint at Philadelphia. Originally the Director made his report direct to the President of the United States, but in time the former became, by the provisions of several acts, subject to the control of the Secretary of the Treasury.

The coinage was conducted under this organization down to the 1st of April, 1873, when the new law became operative, and which established the Mints and Assay-offices as a bureau of the Treasury Department, placed the several institutions upon substantially an equal basis, and brought them under the general supervision of the chief officer of the bureau. Under other provisions of the same act the office of treasurer of the Mint was abolished, and the receiving and custody of all deposits, as well as the disbursing of all moneys, and keeping and rendition of accounts, formerly vested in that officer, devolved upon the superintendent; the Director of the Mint under the old law taking the title and assuming the duties of Superintendent of the Mint at Philadelphia.

MANUFACTURE OF MINOR COINS, MEDALS, AND WORKING-DIES.

The manufacture of the minor coins (bronze and copper-nickel alloys) is confined by law to the Mint at Philadelphia. The working-dies from originals duly authorized are also to be made there, and when new devices or coins are authorized, the engraver must, if required by the Director, prepare the devices, models, molds, and matrices or original dies for the same; power, however, is given the Director to employ temporarily for that purpose artists not connected with the Mint.

MINT BUREAU.

Notwithstanding the inconveniences arising from the want of an appropriation for its support, the new bureau has been effectively organized, and the operations and business of the Mints and Assay-offices are being conducted under its direction in a satisfactory manner.

MOTTOES ON OUR COINS.

The law requires the motto "E Pluribus Unum" to be placed upon certain of the gold and silver coins, and provides that the Director of the Mint, with the approval of the Secretary of the Treasury, may cause the motto "In God we trust" to be inscribed upon such coins as shall admit of the same. The placing of "E Pluribus Unum" on the coins

is therefore obligatory, and was accordingly observed in the preparation of the original dies for the trade-dollar. The motto "In God we trust" also appears upon that coin.

The additional motto cannot be placed upon either the obverse or reverse of the gold and silver coins, other than the trade-dollar, without excluding the motto "In God we trust," or rendering a new arrangement of devices, legends, and inscriptions necessary. It does not appear desirable to discontinue the motto last referred to, or incur the inconvenience and expense which would attend a new arrangement of devices. Moreover, the coins with a motto on the obverse, or an additional one on the reverse, would appear over-dressed. It will therefore be advisable to place the additional motto upon the periphery or rim of the coins.

Having concluded, after due examination of the subject, that the substitution of raised letters on the gold coin in place of the present reeded edge would prevent, in a great measure, the splitting, filing, and filling of the coins for fraudulent purposes, I referred the subject of the preparation of the necessary machinery for that purpose to the officers of the Philadelphia Mint, also to a private engraver, who are now engaged upon the work. In connection with this question, I called for a report of the result of some experiments which were made at the Mint at Philadelphia in the year 1860, and which had for their object the better protection of the gold coins by making them thinner, and slightly concave on both sides. An elaborate report upon the subject from the assayer at Philadelphia has been received, and will be found attached to this report.

The question will be further considered, and the necessary experiments made to determine what measures will be most likely to afford complete protection, if possible, against fraudulent reduction of the weight of the coins.

Gold coin being the standard or measure of value, their protection from natural abrasion, and especially against fraudulent diminution, is a matter of the utmost importance. Sufficient time should therefore be taken to carefully examine the subject, and no alterations should be made without due consideration and the advantages of which are not clearly determined.

These observations are made with a view to explain what otherwise might be considered as a tardiness in complying with the requirements of law in respect to placing the additional motto upon the coins.

MANUFACTURE OF MEDALS.

Proper regulations for the manufacture of medals at the Mint at Philadelphia, which institution has the custody of the national and other medal-dies, and possesses the necessary machinery for the purpose, have been prescribed and are now in force.

These regulations were necessary, inasmuch as prior to the 1st of April last no statutory provision authorizing the striking of medals existed, the business having been carried on since the year 1856 under departmental authority only.

RECOINAGE OF ABRADED GOLD COINS.

The fourteenth section of the coinage act provides that the gold coins shall be receivable at the United States Treasury at their denominational value when not reduced by natural abrasion more than one-half per centum below the standard weight prescribed by law, after a cir-

ulation of twenty years, as shown by the date of coinage; a ratable proportion being allowed for less periods of circulation. It also authorized the recoinage of all pieces in the Treasury the weight of which should be found below the limit of wear.

Under this section, and the provisions of a previous act, about \$27,000,000 were melted, of which \$14,021,550.70 were recoined during the fiscal year. The recoinage of the balance has since been going on.

It is estimated that of the coin now in the Treasury there are about five millions which will require to be renovated. The difference between the nominal and intrinsic value of the amount recoined was about \$73,549.30. The recoinage embraced nearly all the abraded gold coin in the country, other than those in circulation on the Pacific coast, and which it is estimated do not exceed \$2,000,000. A proper provision should be made for calling in the light coins still in circulation, especially in view of the general renovation which has been made. The loss from natural abrasion should be defrayed by the Government and not by the last holder, for the reason that it has occurred while the coins were performing the function of a circulating medium. This principle has been fully recognized in the recent coinage laws of the German Empire, Denmark, Sweden and Norway. Provision should of course be made for excluding coins which may have been artificially reduced in weight or violently injured, and the reception of worn coins should be confined to the Mints, where all necessary precautions against receiving fraudulently reduced coins can be effectively observed.

In explanation of what might otherwise be considered an unusually large number of pieces found to be below the prescribed limit of abrasion, it should be stated there has not been a recoinage of gold in this country since that which followed the change of standard in 1834, and that in the very large exports of coin since the suspension of specie payments in 1861 the unworn coin were selected for that purpose and the light or worn pieces excluded.

After the present recoinage shall have been completed, the expense of keeping the gold coin in good condition will not probably exceed a few thousand dollars per annum. It should be added, in connection with this subject, that, in practice, the provisions of law as to periods of time of circulation cannot be enforced, and that it would be better to leave this point to departmental regulations.

NEW MINT AT SAN FRANCISCO.

The new mint edifice which has been for some time past in course of construction at San Francisco is about completed, and the work of fitting up the necessary machinery, fixtures, and apparatus has been commenced under the supervision of a competent superintendent, and will, it is expected, be finished by the 1st of July, 1874.

When completed, this will be one of the best appointed Mints in the world, and will reflect much credit on Supervising Architect Mullet, who designed it and under whose direction it has been erected. It was at one time considered unnecessarily large, but in fitting it up with a refining and coining capacity equal to the present demand it has been found necessary to occupy the entire building.

MINT EXAMINATIONS.

Some important questions of a chemical and metallurgical character having arisen with regard to various mint manipulations of the precious

metals, a series of experiments to determine the same were made at the Philadelphia Mint, in the latter part of the fiscal year, under the supervision of Professor R. E. Rogers. The results obtained were conclusive on several points, and will be of value in future minting operations.

Professor Rogers also visited San Francisco for the purpose of determining what process would be most advantageous to adopt for the refining and parting of the precious metals at the new mint in that city, and to prepare plans and drawings for the same. An able report upon this subject, in which the sulphuric-acid process is recommended for adoption, and submitting plans and estimates for fitting up the same, has been received.

The mint at Carson, Nev., and assay-offices at Denver, Colo., and Boise City, Idaho, were examined during the summer by R. J. Stevens, esq., formerly superintendent of the mint at San Francisco, and who reported those institutions as in a satisfactory condition.

EARNINGS AND EXPENDITURES.

In order that you may be fully advised in relation to the cost of operating the Mints and Assay-offices, a detailed statement of the expenditures and receipts of the several establishments is incorporated in this report.

The law requires that the charges to the depositor for the several operations necessary to bring bullion to the proper condition for coinage shall equal, but not exceed, the expenses thereof, including labor, materials, wastage, and use of machinery. There is some difficulty in complying strictly with this provision of law, arising mainly from the unequal distribution of the bullion to the different establishments. For example, all minor coinage, the principal recoinage of gold and silver, and the greater portion of the subsidiary silver coinage is done at the Philadelphia Mint, while the amount of bullion refined and parted there is quite small. Now the ratio of expenses in operating on bullion depends, to a considerable extent, on the amount operated upon within a given time. If the amount be large, the expenses will be less proportionately than if a smaller amount is treated. We are, therefore, compelled to aim at a fair average, and fix the charges accordingly. The present rates of charges are, I am satisfied, as low as can be properly fixed under the law. Our true policy is to be liberal with respect to these charges for the purpose of affording every proper encouragement to the gold and silver mining interests of the country. We should not, however, enter into competition, in the general sense of that term, with private refining establishments, but rather afford them every reasonable encouragement, especially when they are so located that the Government assay or determination of value, as well as accountability for the bullion, can be preserved to depositors. With respect to the expenses of the Mints, it should be stated that it never was intended that they should be self-sustaining, and that prior to 1853 no charge for the coinage of either gold or silver was imposed; the evident intention of the framers of the original mint law having been to invite foreign bullion and coin to the Mint for coinage. In the year above stated a law was enacted authorizing and requiring a coinage charge of one-half per cent. to be imposed, which continued in force down to the 1st of April, 1873, when the new coinage act took effect, reducing the charge to one-fifth of one per cent.

London has been for many years, and still continues to be, the principal bullion market of the world, and the advantages commercially and

otherwise derived from the receipt and distribution of the greater portion of the precious-metal product are and have been very great, and so well convinced were the financiers of Great Britain as to the advantages of the free coinage system, that the effort made in the House of Commons a few years ago to practically abolish it by exacting a seigniorage from the gold coin, was, through their opposition, overwhelmingly defeated.

The reasons for a free coinage of gold are simple and direct, and are briefly stated as follows:

1st. By throwing the cost of coinage on the depositor, the cost of production is correspondingly increased.

2d. The coining value of gold is lowered, which tends to repel it from the Mint and encourage its export. For the same reason it repels foreign gold.

3d. It is unjust to the depositor, as he pays the entire expense of coinage, in which the whole public are as much interested as himself. Coinage of the standard metal is indispensable to the public, and the expense should accordingly be contributed by all.

It should also be stated that, under the coinage act, the melting of bullion to bring it to a condition for determining by assay the proportion of gold and silver contained, or the "fineness," as it is termed in mint language, is made a subject of charge to the depositor, and will bring to the Treasury a sum approximating somewhat to that accruing from the coinage charge. The imposition of this new charge should be considered an additional argument for abolishing the coinage charge. It is not subject to the same objection, for the reason that a charge for melting is made in London.

INTRODUCTION OF THE CHLORINATION PROCESS FOR REFINING AND PARTING AT THE PHILADELPHIA MINT.

Arrangements have been made for the introduction and use at the Philadelphia Mint of the chlorination process of Professor Miller of the Australian mint, for refining and parting the precious metals, and is expected to be in operation in the course of another month.

The process is an economical and, in other respects, desirable one for separating silver from gold of high fineness, and for expelling small percentages of base metals occasionally present in gold, which, if not eliminated, renders it brittle and unfit for coinage. It is, however, inferior to the sulphuric-acid process for treating gold largely combined with silver, such, for example, as the bullion from the great Comstock lode in Nevada, which constitutes at the present time more than one-third of our total annual production.

COINAGE FOR SOUTH AMERICAN GOVERNMENTS.

Applications for the manufacture of silver and token-coins are occasionally received from some of the governments of South America, and declined, for the reason that by law none but United States coin can be issued from our mints. When the new mint at San Francisco shall have been completed, and especially if operations be resumed at New Orleans, our capacity will be sufficient to undertake occasional coinages for other countries. There can be no objection to authorizing such coinages as can be made at times when our mints are not fully employed in meeting the home demands for coin. It would be a friendly act to countries not possessing the facilities for manufacturing their own coin,

as well as of some advantage to our commerce. The coins should, of course, be of the legal standards of the governments applying for them, and bear their prescribed devices and inscriptions.

In connection with this subject it should be stated that for several years past considerable amounts of United States subsidiary silver-coin have been exported to, and are now in circulation in, Central America and portions of South America. It would certainly be better to manufacture coin to be issued by those countries as their own than to encourage the exportation thence of our overvalued silver coins, a part of which sooner or later will return to us, and probably worn to an extent rendering their withdrawal from circulation and replacing with new coins necessary.

Overvalued or subsidiary coins, as they are generally termed, are not properly "coins of commerce," being intended for internal circulation in the country issuing them, and, having a higher nominal than bullion value, are inexportable, until expelled by inferior currency.

VALUATION OF FOREIGN COINS AND PAR OF EXCHANGE.

The first section of the act of March 3, 1873, entitled "An act to establish the custom-house valuation of the sovereign or pound sterling of Great Britain, and to fix the par of exchange," provides that "The value of foreign coin, as expressed in the money of account of the United States, shall be that of pure metal of such coin of standard value," and that "the values of the standard coins in circulation of the various nations of the world shall be estimated annually by the Director of the Mint, and proclaimed on the 1st day of January by the Secretary of the Treasury."

The Department having construed this section to require invoices of foreign merchandise at our custom-houses to be converted into the money of account of the United States (for the purpose of levying duties) on the basis of established standards instead of the values given to the various coins representing the same, by different acts of Congress, and which were based on the assay of coins more or less reduced in weight, and therefore not representing the values they were originally intended to denote, it became necessary to obtain authentic information in relation to the units of foreign moneys of account, and the quantity of pure metal declared by law to represent the same. A circular calling for this information was, soon after the organization of this Bureau, addressed through the State Department to all our representatives in foreign countries. The opportunity was embraced to ask also for information on various points connected with the coinage of metals and production of bullion. Replies from thirty-five governments have been received, and extracts therefrom will be found in the appendix to this report. These papers furnish a fund of valuable information, not to be found elsewhere in this country, and when the remaining countries are heard from, the entire list should be printed for the use of the different Departments of the Government.

It is proper to state that the earlier acts of Congress fixing the custom-house valuation of certain foreign coins were passed at a time when such coins were receivable for duties, and as they were more or less worn, their valuation on the basis of their actual average content of pure metal was necessary in order to protect the Treasury from loss in collecting the revenue. But the case is now different; foreign coins no longer being receivable for customs. In view of these facts the new law very properly makes it obligatory, after the 1st of January, 1874, to deal

with established standards, and not the actual or bullion value of coins representing them.

Accordingly, when a foreign invoice is to be converted into the money of account of the United States, the quantity of pure gold declared by law to represent the monetary units respectively of the two countries will be the basis of computation.

From what is above stated it will at once be seen that under laws yet in force, the various foreign monetary units are undervalued, and that since the worn coins formerly representing them are no longer receivable in the payment of customs duties, the reform contemplated by the act referred to is necessary and proper.

It is expected that the change in the existing mode of computing and quoting sterling exchange will lead to the correct quotation of United States securities in London. Under the present system, which is a relic of colonial days, the par of a dollar is quoted in London at $91\frac{1}{2}$, whereas in all fairness the quotation should be 100. The subject will no doubt receive the careful and ready attention of the proper parties in London, and our securities soon be quoted, as all others are, upon the actual and not a fictitious or technical par.

Notwithstanding the new basis for converting foreign moneys of account into that of the United States, accurate information in relation to the actual average weight, fineness, and value of such foreign coins as are known to our commerce, will be found useful for many purposes. Statements embracing the principal coins of the world, and exhibiting the results of their careful assay, (under the instructions of this Office,) at the Philadelphia Mint, are therefore given in the appendix of this report.

Occasional assays of foreign coins will in future be made at the San Francisco Mint, and Assay-office, New York, as well as at Philadelphia, and the results given annually in the Director's report.

GOLD THE STANDARD OR MEASURE OF VALUE; SILVER SUBSIDIARY.

The experiences of different countries, our own included, have conclusively shown that the double or alternate standard of gold and silver, at fixed rates, is subject to derangement from variations in the relative value of the two metals, and that the steady value of the money-unit, which is a matter of great importance, can only be maintained by making one of the precious metals the standard or measure of value, and assigning a subordinate position as to coinage for the other.

Gold being less variable than silver, and of superior value, has been adopted as the standard by all countries which have reformed their monetary laws during the last four years. The list embraces Japan, Germany, the United States of America, Denmark, and Sweden and Norway. Great Britain adopted the gold standard in the year 1816, and still continues it.

France, Belgium, Italy, Switzerland, and Greece still adhere to the double standard, but it is represented, so far as silver is concerned, by only one denomination of full-valued and unlimited legal-tender coin, viz, the five-franc piece; all other silver coins being overvalued or subsidiary, and of limited tender. The double standard of the countries last referred to was, when adopted, based on the assumption that $15\frac{1}{2}$ ounces of silver were equal in value to 1 ounce of gold. Since that proportion was fixed, however, silver has declined to a rate which gives the relative market-value of the two metals as nearly $16\frac{1}{2}$ to 1.

Holland, it is understood; is about to change from silver to the gold

standard, being forced to do so on account of the depreciation of silver and the consequent advance in the rate of exchange on countries of the gold standard. The same reason will gradually bring the remaining silver-standard countries to the gold standard. It therefore appears that the double standard must necessarily be a failure, and that its abandonment by all civilized countries is merely a question of time and convenience.

The passing from the double standard of gold and silver and from silver to gold by the nations cannot be completed without some embarrassments financially and otherwise. The United States prepared for the adoption of the gold standard in 1853 by demonetizing all silver coins of less denomination than the dollar. The latter coin being undervalued by the reduction of the gold coinage in 1834, was melted down or exported as fast as coined, and thus left the way clear for the adoption, without any embarrassment whatever, of the gold standard in 1873.

The countries adopting gold as the sole measure of value have, as a necessary consequence, assigned a subsidiary position for silver. This system increases the use of gold as money, and decreases that of silver for the same purpose; or, in other words, enhances the value of the one, and depreciates that of the other. While the demand for gold for coinage has materially increased, large quantities of silver hitherto in circulation as standard money in Germany, Denmark, and Sweden and Norway, and constituting treasury and bank reserves in those countries, will, by the substitution of the gold standard, be thrown on the market as bullion, and aid in its further depreciation.

It will be well to refer at this point to the price of silver bullion in London, during the decade ending with the year 1872. The able and interesting British Mint report for 1872 gives the yearly average mint-price of silver in the years 1863 to 1872, inclusive, as follows:

1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.
d. 61 1-2	d. 61 1-4	d. 61	d. 61 7-8	d. 60 3-4	d. 60 7-8	d. 60 5-16	d. 60 1-2	d. 60 7-16	d. 60 5-16

The price in London is now 58½ pence per ounce, British standard, (925 thousandths fine,) showing a decline since 1863 of 2¾ pence, equal to about 5½ cents per ounce, or about 4½ per cent.

India has for many years past been the principal market for silver, its circulation now being equal to a thousand millions of dollars. The demand from that market, however, has fallen off during the last ten years to the extent of several millions, the decline being due principally to the fall in the price of cotton, soon after the close of the late civil war in this country. Prior to the commencement of the war the United States was the principal source of England's cotton-supply. When hostilities commenced India soon became the chief source of supply. When peace was declared and the cotton of the United States poured into England, the sales of India cotton in 1866 realized but half the money of the previous year, and the price of silver in London fell from 62½ to 60 pence. In the year 1864 about one hundred millions of silver were sent from Europe to India.

In view of the foregoing facts, and the large annual production of this metal from the mines of the United States and Mexico, it is evident that Congress acted wisely in establishing gold as the sole standard of value.

The coinage act assigns a subsidiary position for silver, by providing for its issue in coin having a higher nominal than intrinsic value, limiting it as a legal tender to \$5, and placing the issue under the control of the Government. These coins are issued at the rate of 124.414 cents per standard ounce, and the difference between that amount and the price paid for a standard ounce of silver bullion is the gain or seigniorage realized by the Government, and out of which it defrays the expenses of coinage and distribution. The seigniorage will of course vary with the market-price of silver, and with the mode of payment, *i. e.* whether in gold or subsidiary silver coin.

Silver coins have been issued at San Francisco and Carson since the 1st of April last in payment for silver contained in gold deposits, and being sufficient to meet the local demand for subsidiary coin, it has not been necessary to purchase silver for that purpose and pay for it in gold. The price paid for silver at those Mints has been 118 cents per ounce. When the coinage law went into effect the subsidiary silver coin on the Pacific coast were from 2 to 3 per cent. discount, as compared with gold, and caused much inconvenience, especially to the laboring classes and retail dealers. The discount has since declined to less than 1 per cent., and will no doubt soon disappear. I need scarcely add that as gold and silver coin constitute the circulating medium in California, Oregon, and Nevada, the issue of subsidiary silver coin by the Mints in that section should be restricted to the limit contemplated by law.

The twenty-eighth section of the coinage act provides that for two years after the passage of the act, "silver coins shall be paid out at the Mint in Philadelphia, and the Assay-office, New York, for silver bullion purchased for coinage, under such regulations as may be prescribed by the Secretary of the Treasury."

Under the above authority silver bullion has been purchased and paid for in subsidiary silver coin at the Philadelphia Mint, and Assay-office, New York, at 120 cents per standard ounce, the price having been reduced from 122½ cents to that rate by you in March last. The coins thus issued were, it is understood, sent to Texas, or exported to Central and South America, and where it is supposed they are now in circulation. These rates have since been reduced to 116 cents per standard ounce at San Francisco and Carson, and 118 at New York and Philadelphia, payable in silver coin.

The authority for issuing subsidiary silver coin in payment for silver bullion purchased for such coinage will expire on the 12th of February, 1875. The bullion for the purpose of supplying the coin will then be purchased from time to time at gold rates, and paid for in gold coin, the Government re-imbursing itself for the outlay with the gold coins received in exchange for the silver coin. This mode of issuing subsidiary silver is undoubtedly the true one in countries where gold is the standard, and the circulating medium consists of coin with bank or treasury notes as auxiliary to and convertible at par into coins of the standard metal.

In the mean time it is quite certain that the depreciation of silver and appreciation of United States currency will, before long, enable the Government to purchase silver bullion with gold, coin it on its own account, and pay out the resulting silver coins at their nominal value. At the present rate for silver and premium on gold, the operation would net the Treasury about 10 per cent. This plan could not, it is believed, do injury to any interest, but would be productive of much benefit to the precious metal mining interests and business of the country at large,

and should be adhered to until specie payments shall have been resumed on a substantial basis; after which these coins should be issued only in exchange at par for gold coins, and thus restrict the issue to the actual requirements of the public for the purposes for which such coins are intended. To recapitulate, we have—

1st. Gold as the sole standard or measure of value issued in coins the intrinsic and denominational value of which correspond. Such coins are a legal tender in any sum.

2d. Silver as subsidiary to gold issued in coins the denominational value of which exceeds their bullion value, and are a legal tender in any sum not exceeding \$5. They are manufactured on Government account only and paid out as follows:

1. The Government purchases from time to time silver bullion at its market-value in gold, for manufacture into coins of less denomination than the dollar, and issues them in exchange for gold coins at par, in sums of not less than \$100. The difference between the price paid for the bullion and the rate at which it is issued in coin is the gain or seigniorage to the Government, less the expense of manufacture and distribution. Being exchangeable only for gold coin, the issue will consequently be limited to the actual requirements of the public for change. This plan is adapted to times of specie payment.

2. The Government purchases silver bullion, and pays for it in subsidiary silver coins, in which case the seigniorage is in effect divided with the seller of the bullion, provided he is able to pass them off at their nominal or tael value in this country in times of specie payment, or in other countries where coin constitutes the circulating medium. This mode of issue was authorized, for a limited period, to enable the coin to be exported to countries having respectively dollars of different values as the monetary unit, and expires, as before stated, by limitation of law on the 13th of February, 1875.

3. Purchases of silver bullion are made at gold value, and manufactured, on Government account, into subsidiary coins, which are paid out at the discretion of the Treasury Department and according to its convenience. In this last, as in the first case, the full seigniorage is realized by the Government.

The mode of issue last described is adapted for the condition of things which must necessarily precede the resumption of specie payments, and can be made available from time to time according to the market-value of silver and the price of gold compared with United States currency. When the market is depressed and prices run low the Government may increase the silver-bullion fund of the Mints, transfer the coin manufactured from it to the Treasury, and pay it out at its discretion and convenience. It is the only system under which, until the resumption of specie payments, the Treasury can realize the full seigniorage on the subsidiary silver coin, which it should do in accordance with a well-established principle and the practice of other countries in respect to the manufacture and issue of such coins. For several years past the seigniorage realized by the Government upon the coinage of silver was only $2\frac{1}{2}$ cents per standard ounce, out of which the expense of manufacturing and distributing the coin was defrayed. In the European states the seigniorage on subsidiary coin is from 10 to 15 per cent.

A communication from the Superintendent of the Philadelphia Mint, presenting some interesting and useful information (obtained through a correspondence with the Master of the mint at Calcutta) in relation to the amount of silver in circulation in India, will be found in the appendix.

INTERNATIONAL COINAGE.

The subject of international coinage continues to be agitated by the friends of monetary reform, but no substantial progress appears to have been made in the direction of a general assimilation of the principal coinages of the world.

The United States adheres to the dollar, Great Britain to the pound sterling, and the states of the Latin monetary union (France, Belgium, Switzerland, and Italy) to the franc.

Germany has provided for a new money of account, with the mark as the unit, and which is represented by fine gold of the value in United States money of 23.82 cents. Denmark, Sweden, and Norway have established a new money of account with the crown as the unit, and represented by fine gold of the value of 26.798 cents in United States money.

These diverse moneys of account, to which the price of all commodities has been or will be adjusted, cannot be brought into harmony unless all adopt one of the foregoing, or a new money of account, and that does not appear probable. All, therefore, that can be reasonably expected to result from the frequent discussions of the subject is that gold (and the nine-tenths standard for coinage) will be universally adopted as the measure of value and money of commerce, together with a reasonable but uniform tolerance or variation from standard in the manufacture and issue of coins, and a limit of wear from the attrition of circulation; the first being necessary on account of the impracticability of making all the pieces of exactly the same weight and fineness, and the latter to avoid frequent recoinages. Provision should also be made for keeping the coins within the prescribed limits of abrasion by replacing those worn below it with new coins at the expense of the public treasury, and if there be charges for coinage, these should be uniform. Gold would then be the universal measure of value, and coins made from it, to represent the moneys of account, would be approximately of the same value by weight; gold being as to gold unchangeable in value, and of the same quality wherever produced.

In this connection it is gratifying to note that Germany, Denmark, Sweden, and Norway have in their recent coinage laws conformed to the above-stated requirements.

The advantages of any proposed unification of moneys involving alteration in the quantity of fine gold now representing the dollar of account should be decided and well determined before the United States would be justified in adopting it, especially as the funded loan is by law expressly payable in gold coin of the present standard, and it should be further added that the alterations of standard moneys, weights and measures to which the public have long been accustomed are grave matters, and should be undertaken only when imperatively required as a matter of public utility.

A convention of the friends of monetary reform was recently held at Vienna, and copies of its proceedings have, through the courtesy of Minister Jay and the State Department, been sent to this Office, and will receive due attention.

INCREASE OF COINAGE.

A gratifying increase of business at the San Francisco and Philadelphia Mints, and Assay-office, New York, took place immediately on and after the coinage act became operative, and which has recently been

greatly augmented in consequence of large importations of foreign coin and bullion, and the almost total cessation of bullion exports. Arrangements have been made to promptly meet all demands upon the Mints for coin. As a general thing, deposits have been paid for within two days after they were made. This additional work has necessarily increased the expenses for wages and materials, and will render deficiency appropriations necessary.

Some idea of the increase of operations may be formed, when it is stated that the coinage of gold during the month of October approximated in value \$14,000,000.

INCREASING DEMAND FOR GOLD.

The gradual adoption of the gold standard, and consequent demonetization of silver, will of course be followed by an increase in the value of gold, or what is the same thing, a decrease in the price of articles measured by it. Indeed it is quite certain that this effect is already perceptible in some portions of Europe. Be that as it may, however, it is safe to assume that Germany will soon have substituted three hundred millions of gold for silver heretofore used as standard money, and that Denmark, Sweden, and Norway will require nearly as much more in consequence of changing their standard from silver to gold. Now, add to the foregoing the requirements of France and the United States in the near future, and it will be readily understood that gold must appreciate in value.

It is true that the mines of the world produce annually about one hundred millions of gold; but in considering this as a stock to be drawn upon for coinage, it must be remembered that the consumption of gold in the arts has largely increased during the last twenty-three years, and now approximates to about twenty-five millions per annum.

It is not within the province of this report to consider or discuss the bearing of the above-stated facts upon financial questions, and I will therefore dismiss the subject with the remark that countries, however wealthy and prosperous, cannot, even with the aid of bills of exchange, maintain an exclusively metallic currency, and that the use of paper money as an auxiliary to and convertible into coin is more likely to increase than diminish in the future. A more extensive use of subsidiary coin than heretofore is also probable. In support of this latter view reference is made to the fact that during the year 1872 the subsidiary silver coinage of Great Britain amounted to about \$6,000,000, all for home circulation, and in a country which was previously well stocked with coin. The French subsidiary coin for the same year amounted to about \$7,000,000.

AMOUNT OF COIN IN THE COUNTRY.

The coin, except as to the Pacific coast States and Territories, being as a general thing in the Treasury and banks, the present time is a favorable one for estimating the amount of gold and silver coin in the country. From the most reliable data obtainable, the gold coin is estimated at \$135,000,000, and subsidiary silver \$5,000,000—total, \$140,000,000. The silver coin is principally in circulation in California, Oregon, Nevada, Idaho, Arizona, and Texas.

The increase to the stock of coin in this country has been at a very fair rate since the 1st of April last, and the indications are that although there may be occasional exportations, it will gradually go on until an

amount sufficient to enable the country to safely resume specie payments is reached. This much-desired result, however, will depend upon conditions which cannot here be discussed.

TEST ASSAYS OF THE COINAGE.

Pursuant to law a certain number of pieces are taken, indiscriminately, from every delivery of coins made by the Coiner to the Superintendent, sealed up and placed in a box securely closed by two different locks, the keys of which are respectively in the custody of the Superintendent and Assayer, so that neither officer can have access to it without the presence of the other. In the month of February, annually, the pieces reserved from the coinage of the previous year are tested as to legal weight and fineness by the Assay Commission.

As the annual assay or trial of the coinage takes place after the coin has been issued, any error that might have occurred would not be discovered in time for its prompt correction. It has, therefore, been deemed proper, as a precautionary measure, to direct monthly assays of the coinage to be made. These assays have been conducted at the Philadelphia Mint, and the results found entirely satisfactory. Arrangements will soon be perfected to have these test assays made by one Mint upon another.

Although no difficulties are anticipated, it is well to have these tests made, for the reasons already stated, and especially in view of the fact that the limit of variation from the standard fineness of the gold coinage was reduced by the coinage act from two ounces to one ounce in a thousand; that is to say, the standard being 900 parts pure metal to 100 of alloy, the pure metal must not fall below 899 or exceed 901 parts in a thousand. Moreover, it should be stated that, of late years, a small percentage of base metals is to be found either chemically or mechanically combined with gold and silver bullion, resulting from lode or vein mining, particularly in the base-metal region of Eastern Nevada, and if not entirely eliminated in the refining operation, such bullion, when alloyed with copper to bring it to the standard for coinage, occasionally presents anomalies which render accurate mixture in melting more difficult than bullion containing no base or refractory metals.

From the facts above stated, it will be seen that not only is it necessary to take the precaution of test assays, but that our assayers and their assistants must be well qualified for the business.

PROPOSED RESUMPTION OF COINAGE AT NEW ORLEANS.

By your direction, the amount believed to be necessary to place the Mint at New Orleans in condition for coinage operations, and for its support during the fiscal year, was included in the estimates of appropriations for the Mints and Assay-offices. Should the necessary appropriations be obtained for that purpose, the establishment can probably be put in operation in about three months' time, and afterward usefully employed in the manufacture of stamped bars and coinage of silver.

TRADE-DOLLAR.

The trade-dollar of silver authorized by the coinage act is designed expressly for export, and has no fixed value as compared with gold. It is in no proper sense a monetary standard or unit of account, and is not included or referred to when the silver coins for home use are spoken

of; the latter being purposely overvalued, as before stated, to retain them in circulation. Having been made a legal tender in limited amounts, it may eventually, if the price of silver relative to gold falls sufficiently, to some extent enter into home circulation, but its export value will always be in excess of that of the subsidiary silver coin, its bullion value or quantity of pure metal being about $8\frac{1}{2}$ per cent. in excess.

The issue of the trade-dollar was not commenced until nearly a month after the close of the fiscal year. It has been shipped to some extent to China and Japan, but we have not, as yet, received any account of its reception in those empires. It will no doubt require a year or two for its successful introduction there.

COMPENSATION OF MINT OFFICERS.

I deem it my duty to call your attention to the fact that the salaries allowed the officers of Mints and Assay-offices are inadequate. They were fixed at their present rates several years ago when the expenses of living were much lower than at the present time, and are insufficient to afford a respectable living.

The officers intrusted with the preparation of the coinage must be men of character, education, and fair ability. Their duties requiring all their time, the compensation should be placed at a rate which will render it unnecessary for them to engage in any private business. The present occupants are well qualified for their respective positions, the most of them having held them for a number of years, and acquired valuable experience. I respectfully urge that you will give this subject a fair consideration, to the end that the salaries referred to may be increased to an amount corresponding to the character of the service rendered.

Acknowledgments are due to the Secretary of the Treasury and other officers of the Department for the steady support given the Director in the organization of the Mint Bureau, also to the officers, assistants, and clerks of the several Mints and Assay-offices, together with the clerks of the Bureau, for faithful and efficient discharge of their responsible duties.

I must, in conclusion, express my satisfaction that, though we have several hundred employes performing various duties connected with the mintage of the precious metals, not a single case of embezzlement has come to our knowledge during the year, and we have good reasons for believing that none have occurred.

The regulations for the transaction of business at the Mints and Assay-offices are of the strictest character, requiring not only a record to be kept, but vouchers taken and given, and periodically rendered to the accounting officers of the Treasury through this Office, for every transaction involving the transfer of bullion, coin, or medals, and the receipt and payment of all moneys.

I am, sir, very respectfully,

H. R. LINDERMAN,
Director of the Mint.

Hon. WILLIAM A. RICHARDSON,
Secretary of the Treasury.

Statement exhibiting the weight, fineness, and value of foreign coins, as determined by United States Mint assays.

EXPLANATORY REMARKS.

1. The weight is expressed in fractions of an ounce troy, agreeing with the terms used in the United States mints.

If it is desired to have the weight of any piece in grains, regard the thousandths of an ounce as integers, take their half, from which deduct four per cent. of that half, and the remainder will be grains.

2. The fineness is expressed in thousandths parts, *i. e.*, so many parts of pure gold or silver in 1,000 parts of the coin. The old carat system is generally abandoned, (except for jewelry,) but it may be worth while to say that $4\frac{1}{2}$ thousandths equal one carat.

3. The valuation of gold is a direct calculation from weight and fineness, at the legal rate of 25.8 grains, 900 fine, being equal to one dollar; or \$20.672 (nearly) per ounce of fine gold.

4. For the silver there is no fixed legal valuation, as compared with gold. The price paid at the mints varies according to demand and supply, but is stationary for considerable periods at a time, and is now 120 cents per ounce 900 fine, payable in subsidiary coin, at which rate the values are given in the table.

The gold value of silver is to be found in the bullion markets; at present it is 116.3 cents per ounce 900 fine.

5. These tables generally give the one principal coin of each country, from which the other sizes are easily deduced. Thus when the franc system is used, there are generally gold pieces of 40, 20, 10, and 5 francs, all in due proportion. But in silver the fractional coins are very often of less intrinsic value than the normal coin, proportionally. These are seldom exported.

Gold coins.

Country.	Denomination.	Weight.	Fineness.	Value in U. S. gold coin.
		<i>Ounces.</i>	<i>Thousandths.</i>	<i>Dolls. cts. mills.</i>
Austria	Fourfold ducat	0.448	986	9 13 2
Do	Souverain, (no longer coined)	0.363	900	6 75 4
Do	4 florins, (new)	0.104	900	1 93 5
Belgium	25 francs	0.254	899	4 72 0
Brazil	20 milreis	0.375	916, 5	10 89 4
Central America	2 escudos	0.209	853, 5	3 68 8
Do	4 reals	0.027	875	0 48 8
Chili	10 pesos, (dollars)	0.492	898	9 13 6
Colombia and South America generally	Old doubloon*	0.867	870	15 50 3
Denmark	Old 10 thaler	0.427	895	7 90 0
Do	New 20 crowns, (krona)	0.288	900	5 35 8
Egypt	Beddidik, (100 piasters)	0.275	875	4 97 4
England	Pound or sovereign, (new)†	0.256, 8	916, 5	4 86 5
Do	Pound average, (worn)	0.256, 3	916, 5	4 85 6
France	20 franc, (no new issues)	0.207	899	3 84 7
Germany	Old 10 thaler, (Prussian)	0.427	903	7 97 1
Do	New 20 marks‡	0.256	900	4 76 2
Greece	20 drachms	0.183	900	3 44 2
India, (British)	Mohur, or 15 rupees §	0.373	916, 5	7 10 5
Italy	20 lire, (frances)	0.207	899	3 84 7
Japan	Cobang, (obsolete)	0.239	572	3 57 6
Do	New 20 yen	1.072	900	19 94 4
Mexico	Old doubloon, (average)	0.867	870	15 59 3
Do	20 pesos, (empire)	1.096	875	19 64 3
Do	20 pesos, (republic,) new	1.081	873	19 51 5
Netherlands	10 guilders	0.215	899	3 99 7
New Granada	10 pesos, (dollars)	0.525	891, 5	9 67 5
Peru	20 soles	1.055	898	19 21 3
Portugal	Coroa, (crown)	0.308	912	5 80 7
Russia	5 roubles	0.210	916	3 97 6
Spain	100 reales	0.268	896	4 96 4
Do	80 reales	0.215	869, 5	3 86 4
Do	10 escudos	0.270, 8	896	5 01 5
Sweden	Ducat	0.111	875	2 23 7
Do	Carolus, (10 francs)	0.104	900	1 93 5
Do	New 20 crowns, (krona) ||	0.288	900	5 35 8
Tunis	25 piasters	0.161	900	2 99 5
Turkey	100 piasters	0.231	915	4 37 0

* The *doubloon*, (doblón, or more properly *onza*, though not really an ounce Spanish,) is now generally discontinued, and is seldom seen here. These figures answer as well for the doubloon of Peru, Chili, Bolivia, &c., and therefore this item stands for all. Popayan pieces were rather inferior.

† The sovereigns coined at Melbourne and Sydney, in Australia, and distinguished only by the mint-marks M and S are the same as those of the London mint. Sovereigns generally are up to the legal fineness, 916 $\frac{2}{3}$, (or 23 carats), but we report to the half in all cases.

‡ These figures are assumed from the legal rates; the coins have not yet reached us.

§ The last coinage of *mohurs* was in 1862.

|| The same as to this coin and the similar one of Denmark.

Silver coins.

Country.	Denomination.	Weight.	Fineness.	Value in sub-
				sidary silver coin.
		<i>Ounces.</i>	<i>Thousandths.</i>	<i>Dolls. cts. mills.</i>
Austria	Old rix dollar	0.902	833	1 00 2
Do.	Old scudo, (crown)	0.836	902	1 00 5
Do.	Florin, before 1858	0.451	833	0 50 1
Do.	New florin	0.397	900	0 47 6
Do.	New union dollar	0.596	900	0 71 5
Do.	Maria Theresa dollar, 1780	0.595	838	1 00 0
Belgium	5 francs	0.803	897	0 96 0
Do.	2 francs	0.320	835	0 35 6
Bolivia	New dollar	0.801	900	0 96 1
Brazil	Double milreis	0.820	918, 5	1 00 4
Canada	20 cents	0.150	925	0 18 5
Do.	25 cents	0.187, 5	925	0 23 1
Central America	Dollar	0.866	850	0 98 1
Chili	Old dollar	0.864	908	1 04 6
Do.	New dollar	0.801	900, 5	0 96 2
China	Dollar, (English mint)	0.866	901	1 04 0
Do.	10 cents	0.087	901	0 10 5
Denmark	2 rigsdaler	0.927	877	1 08 4
Egypt	Piaster, (new)	0.040	755	0 04 0
England	Shilling, (new)	0.182, 5	924, 5	0 22 5
Do.	Shilling, (average)	0.178	925	0 21 9
France	5 franc, (average)	0.800	900	0 96 0
Do.	2 franc	0.320	835	0 35 6
North German states	Thaler, (before 1857)	0.712	750	0 71 2
Do.	Thaler, (new)	0.595	900	0 71 4
South German states	Florin	0.340	900	0 40 8
German Empire	5 marks, (new)	0.804	900	0 96 5
Greece	5 drachms	0.719	900	0 86 3
Hindustan	Rupree	0.374	916, 5	0 45 7
Italy	5 lire	0.800	900	0 96 0
Do.	Lira	0.160	835	0 17 8
Japan	Itzebu, (no longer coined)	0.279	890	0 33 1
Do.	1 yen	0.866, 7	900	1 04 0
Do.	50 sen	0.402	800	0 42 8
Mexico	Dollar, (average)	0.866	901	1 04 0
Do.	Peso of Maximilian	0.861	902, 5	1 03 6
Netherlands	24 guilders	0.804	944	1 01 2
Norway	Specie daler	0.927	877	1 08 4
New Granada	Dollar of 1857	0.803	896	0 96 0
Pern	Old dollar	0.866	901	1 04 3
Do.	Dollar of 1858	0.766	909	0 92 8
Do.	Half dollar of 1836-'38	0.433	650	0 37 5
Do.	Sol.	0.802	900	0 96 0
Portugal	500 reis	0.400	912	0 48 6
Romania	2 lei, (francs,) new	0.322	835	0 35 8
Russia	Rouble	0.667	875	0 77 8
Spain	5 pesetas, (dollar)	0.800	900	0 96 0
Do.	Peseta, (pistareen)	0.160	835	0 17 8
Sweden	Riksdaler	0.273	750	0 27 3
Switzerland	2 francs	0.320	835	0 35 6
Tunis	5 piasters	0.511	898, 5	0 61 2
Turkey	20 piasters	0.770	830	0 85 2

REPORT OF THE CHIEF OF BUREAU OF STATISTICS.

REPORT

OF THE

CHIEF OF THE BUREAU OF STATISTICS.

TREASURY DEPARTMENT,
Bureau of Statistics, November 4, 1873.

SIR: The Chief of the Bureau of Statistics has the honor of submitting the following report of its operations during the fiscal year ended June 30, 1873:

CLERICAL FORCE.

Clerical force of the Bureau at the close of the year, in addition to the chief clerk, consisted of thirty-one male and eight female clerks, who were employed as follows:

Division.	Names of chiefs.	Number of clerks.		
		Male.	Female.	Total.
Examination.....	J. N. Whitney	5	.....	5
Compilation.....	Thomas Clear	12	2	14
Tonnage and immigration	L. F. Ward	5	1	6
Registry of merchant marine	J. B. Parker	4	1	5
Translation and revision	A. W. Angerer.....	2	.....	2
Publication and miscellaneous.....	James Ryan.....	2	1	3
Library and files	E. T. Peters	1	1	2
Stationery, pay, property, and copying	J. D. O'Connell	1	1	2

In addition to the female clerks above designated, one has charge of the correspondence and postal arrangements.

At the present time the clerical force consists of one chief clerk, Mr. E. B. Elliott, who is a member of the Civil Service Commission; thirty-three male and eight female clerks, two of the former being assigned from the office of the Secretary of the Treasury.

WORK OF THE BUREAU.

It is impossible to furnish a tabular statement of the nature and extent of the work performed in the Bureau, owing to its peculiar and varied character.

Division of examination.—The following embraces a part of the work performed in this division:

Number of pages of letters written.....	4,899
Acknowledgments of letters written.....	2,241
Acknowledgments of statements written.....	4,384
Statements called for.....	639
Statements examined.....	18,470
Statements corrected by correspondence.....	1,275

The work in this division includes a critical and elaborate examination of the monthly and quarterly returns from the various custom-houses. During the past year it has also aided the chief officers of the Bureau in the classification of countries and of articles imported, and in the revision of the customs regulations pertaining to the Bureau, and has prepared books of record and blanks for statements of customs statistics.

Compilation.—This division is divided into sections, embracing, respectively, statistics of home consumption, indirect and *in transitu* trade, and of merchandise warehoused and withdrawn from warehouse. No statement can be presented which will give an adequate idea of the amount of careful and intelligent labor performed by the clerks employed in the compilation of the statistics of commerce.

Immigration and navigation.—A considerable part of the work of this division consists in compiling the statistics of navigation, which have been largely increased by their publication monthly instead of quarterly, as formerly.

The importance of obtaining and publishing accurate statistics, not only of the ages, sexes, and ports of arrival, but of the nationalities and occupations of the large and increasing numbers of immigrants, has imposed additional duties on this division. Special efforts have been made by the undersigned to induce greater accuracy on the part of those who originally record the data, so that the compilations published by the Bureau may be full and trustworthy. The importance to our country of this annual inflow of foreign-born citizens requires more than ordinary care in the presentation of the facts.

NUMBERING OF VESSELS, TONNAGE, ETC.

Besides assigning official numbers to vessels, this division has expended a considerable amount of labor in carefully searching previous records to avoid duplication of entries, also in filling up and forwarding notices to the owners, and in entering the awards as well upon a manuscript list as upon the permanent records of the office. The compiling, copying, proof-reading, and distribution of the last annual "List of Merchant Vessels," and the usual compilations for the monthly and annual reports of the Bureau, with a variety of miscellaneous work, fully occupied the remaining time of the clerks of this division.

A statement showing the number of vessels and amount of tonnage belonging to the different customs districts of the United States on the 30th of June, 1873, geographically classified, is appended to this report, [marked A.] The aggregate tonnage of the country was 4,468,046 tons, and 31,684 vessels; a net increase over that at the close of the preceding fiscal year of 318,013 tons, or $7\frac{3}{4}$ per cent., and 1,836 vessels, or $6\frac{1}{4}$ per cent.

Revision and translation.—The revision of the large amount of statistics compiled for publication, as well as in response to calls for information, is a work of considerable magnitude.

The statistical publications of various countries in continental Europe, received periodically by this Bureau, contain information of great value, which requires translation previous to publication. The Bureau is also enriched by the occasional receipt of information clothed in foreign languages, the translation of which increases the work of the division.

Publication, property, and miscellaneous.—A detailed mention of the variety of work performed in these divisions would occupy too much space. It is sufficient to say that the duties of the clerks so employed

are onerous and responsible. The abolition of the franking privilege has imposed considerable additional labor upon the clerk in charge of the mails, who, in consequence, is required to carefully weigh and affix the requisite stamps, not only upon the letters sent, but upon the large number of blanks supplied to custom-houses, and also upon the monthly reports and other publications and documents sent by mail to all parts of the United States as well as to foreign countries.

Library.—Special efforts have been made by the librarian and his assistant to render the library increasingly useful.

The removal of the Bureau to another building at the close of the last fiscal year has afforded more room for the proper arrangement and classification of the books, documents, and newspapers, and consequently rendered them more easy of reference. The system of marking and indexing the chief items of interest in the various newspapers, magazines, and other periodicals on file, enables the Bureau to furnish to members of Congress and others much information not otherwise easy to be obtained. Continuous efforts will be made to procure, by exchange and otherwise, all publications of foreign governments which possess statistical value, as well as all similar publications issued by the governments of the States of our Union. From both these sources the library has received considerable additions during the past year, and a few valuable but inexpensive works have also been purchased. As our system of exchanges is extended, the number of valuable publications annually received from foreign governments will doubtless be largely increased.

PUBLICATIONS OF THE BUREAU.

Monthly reports of commerce and navigation.—The monthly reports of this Bureau have, as heretofore, been regularly published, and 3,000 copies distributed, a few hundred of which are sent to foreign countries. They have been compiled at the earliest date after the receipt and correction of the returns, and, no doubt, have been printed with as much dispatch as the arrangements of the Congressional Printing-Office would permit.

While regretting the delay occasioned by awaiting the returns from the remoter districts of our widely extended country, as well as by the frequently occurring necessity of writing to custom-house officers for corrected returns, the undersigned is unwilling to purchase greater celerity of publication at the expense of either completeness or accuracy in the monthly statements of our trade.

Though not so promptly published as the trade reports of some European countries, yet for accuracy of statement the statistics of commerce and navigation as issued by this Bureau may safely challenge comparison with those issued by any other government.*

* As an example of the recognition by the press of the importance of the work performed by the Bureau, and the value of its publications, it may not be improper to present a portion of an article which recently appeared in one of the leading commercial papers of New York, the *Economist and Dry Goods Reporter*, in its issue of November 22, 1873, as follows:

THE NATIONAL BUREAU OF STATISTICS.—The importance of this department of our Federal Government cannot be too highly appreciated by the commercial and manufacturing interests of the world, when they view the vast amount of labor necessary in compiling and condensing so much valuable information in such a small compass as its reports so ably testify. With a chain of sea-ports extending from the most eastern point in Maine down to Key West, thence along the Gulf coast to Mexico, across the Isthmus to California, and up the Pacific coast to the newly-acquired territory of Alaska, in all some four thousand miles; then gathering its reports from a territory of

Annual report of commerce, immigration, and navigation.—The volume for the fiscal year 1872 was compiled and sent to press at the usual period, but considerable delay in the publication occurred, as heretofore. The statements for the fiscal year 1873 have been compiled and sent to the Congressional Printer, and every effort will be made to furnish the volume to Congress early in the ensuing session.

The demand from nearly all the governments of the world for copies of this volume, as well as for the other publications of this Bureau and of the Department, induces the earnest recommendation that an increased number be authorized. Giving, as it does, in detail, our trade with each foreign country, as well as the trade of each customs-district, this annual possesses great value, not only to the statesmen, legislators, and commercial men of this country, and to our ministers and consuls abroad, but to foreign governments, who of late are urgently desirous of an interchange of statistical publications. As the report is not stereotyped, and additional copies cannot, therefore, be obtained after the meeting of Congress, a requisition has been made for two hundred extra copies of the volume now in press, to be sent abroad. It is urgently recommended that Congress authorize the publication of 1,000 copies in addition to the 300 now printed for the use of the Departments. In comparison with the large cost of the composition of 800 pages of rule and figure work, the expense of paper, press-work, and covers for that additional number would be small indeed.

List of merchant-vessels of the United States.—The fifth annual statement of "vessels registered, enrolled, and licensed under the laws of the United States, designating the class, name, and place of registry," as well as the official number and signal letters awarded to each vessel, was prepared, and 2,500 copies published for distribution to the officers of customs, the masters of vessels engaged in the foreign trade, and the principal ship-owners, as well as to the commanders of United States war-vessels. The value of this list has been enhanced by the insertion therein of a carefully prepared "code list," giving the signal letters assigned to all sea-going vessels, arranged in their regular alphabetical order without regard to the initial letter of the names of the vessels. Ship-masters can, by reference to it, obtain the name, tonnage, and home port of any vessel exhibiting her signals at sea. This volume also includes a list of vessels belonging to the United States Navy, giving their rate, guns, tonnage, mode of propulsion, and station of each; also, a list of the vessels belonging to the revenue marine, giving, in addition to the information as to ships of war, the date and place of building, and the number of officers and men.

Special report on immigration.—Ten thousand copies of this report having been printed in the German, and the same number in the French language, for gratuitous distribution in the countries where those languages are spoken, the undersigned has forwarded the former by steamship to Bremen, Hamburg, and other German ports, and the latter chiefly to Havre and Antwerp, from which places they have been con-

nearly three million square miles of area; considering all the difficulties that lie in the way, such as minute correspondence and tardiness of postal conveniences, we cannot but compliment the Bureau upon its efficiency, and the rapidity with which its work is given to the public. The monthly statements, which are transcripts of the various branches that come under its supervision, are, however, much later, and are at times of untold value to those engaged in the foreign trade. Its report for the fiscal year ended June 30, 1873, is a document of unusual interest to every business man of whatever nature, as it shows at a glance the entire amount of our trade with other nations, both as buyer and seller, besides giving many other statistics of great interest.

veyed to the interior of Germany, Austria, Switzerland, France, and Belgium. No funds being available to pay for their transmission to the remote villages and rural districts of the countries named, a limited number has been distributed by the consuls of the United States, and a larger number by the agents of steamship lines, who, being interested in the increase of emigration to the United States, willingly forward at their own expense from New York, and distribute them in remote portions of the continent, thus affording such information in regard to our country as may be necessary for those persons who contemplate emigration from their native country.

Probably no emigrants from continental Europe have been more valued or more warmly welcomed than those who have come from Scandinavian countries. As translations of the report have been published in the German and the French languages, it seems not only proper, but in a high degree desirable, that the natives of those northern countries should be supplied with information in their own tongue in regard to the United States. Yielding to a request which has for several years been pressed with great urgency, a translation of the report into the Swedish language has been made, and will be submitted, at an early day, through you to Congress, with the recommendation that 5,000 copies be printed for distribution in Scandinavian countries.

An urgent demand has also been made for the translation of the report into the Slavic tongue, which is spoken not only in Russia and Poland, but in Bohemia, Silesia, and Moravia—countries from which streams of emigration would flow to the United States if the necessary information were supplied to those contemplating removal from their native soil.

The English edition of ten thousand copies, printed by order of Congress for gratuitous distribution in the United Kingdom of Great Britain and Ireland, is nearly exhausted, and a further issue of five thousand copies of the report, with a map of the United States, is urgently recommended. As the report has been stereotyped, the cost of paper, press-work, and stitching would be small in amount. At no period has the demand for this document been more urgent than at present, and at no time have the benefits resulting from its circulation in that country been so marked as in the recent past. The number of male immigrants from England, Scotland, and Wales during the last fiscal year was almost exactly the same as in the preceding one, (being 51,121 in 1872, and 51,144 in 1871,) and yet the increase in the skilled occupations of the adults over 1871 was 2,681. The greatest increase was exhibited in the following trades: Blacksmiths, an increase of 92; boiler-makers, 36; brick-makers, 31; cabinet-makers, 48; carpenters, 376, and joiners, 534; dyers, 22; gardeners, 107; jewelers, 46; manufacturers, 93; masons, 726; millers, 60; miners, 549; molders, 82; painters, 179; plumbers, 98; printers, 61; saddlers, 30; shoemakers, 160; spinners, 120; tailors, 38, weavers, 316; and wheelwrights, 74.

The immigrants from England included also many small farmers and some professional and business men, bringing with them ready money to invest in United States lands and in farm stock. Indeed, the inquiries of parties who desire to purchase lands, either for themselves or for small companies of intending emigrants, have been so extensive as to considerably increase the correspondence of the Bureau.

The total number of persons of foreign birth who in the year ended June 30, 1873, decided to make the United States their future home is 459,803, of whom 275,792 were males, and 184,011 females, being an increase of 54,997, or 13½ per cent., over the immigration of the fiscal year

1872. The largest increase from any country was 25,734, or 18½ per cent., from Germany; while from England the excess over the previous year was 5,037, or 7¼ per cent.; and from Ireland, 8,612, or 12½ per cent. The increase from France was nearly 59 per cent., being 9,317 in 1872, and 14,798 in 1873. If the average value of an immigrant, as stated by the undersigned in the report above referred to, be \$800, the economical value of this addition to our population in the past year amounts to \$367,842,400. It is respectfully submitted that so large an augmentation of our national wealth will justify the expenditure of a sum sufficient for the diffusion of such information as will serve to increase the volume of this tide of immigration.

BUREAU OF IMMIGRATION.

In the special report prepared by the undersigned, containing information for those who contemplate emigration to the United States, the question was asked, "What are the duties of the Government toward the immigrant?" In reply it was stated that the affording him adequate protection was one of these duties, and that it was alike called for by considerations of humanity and the dictates of sound policy.

The "act to encourage immigration," approved July 4, 1864, having expired by limitation, no such office as Commissioner of Immigration exists; and some of the duties pertaining to such an office have devolved upon the Chief of this Bureau. The information for immigrants, published in the report already referred to, was obtained and compiled by him; while the statistics of immigration have for a number of years past been regularly compiled and published quarterly instead of annually, as was previously done, and with great accuracy and fullness of detail. The Chief of this Bureau has therefore been regarded by many as discharging the functions of Commissioner of Immigration, and correspondence, especially from Europe, has been addressed to him as such.

Considering the important bearing of immigration on national welfare, it would seem to be the duty of the Government to the nation, as well as to the immigrant, to afford the latter all possible protection from the moment he leaves his native shore until he reaches his destination in the West or South. This subject has already occupied the attention of Congress, and, during the last two sessions of that body, it has had under consideration bills authorizing the creation of a national bureau of immigration. The failure to enact such a law as would provide for the proper discharge of our obligations toward the scores of thousands who annually bring to our shores their contributions of strength and skill to swell the wealth of the nation, has not arisen from any hostility to such a measure, or even from apathy, but from certain defects in the particular bills proposed; and it is believed to be quite practicable to prepare a measure which will embrace all essential provisions and at the same time command the approval of a large majority of both houses of Congress.

If, however, objection should be made on the score of expense, it is respectfully submitted that, at the cost of a few additional clerks and a slight increase in incidental expenses, the Chief of this Bureau could perform all the duties which would devolve upon a Commissioner of Immigration with a separate bureau. Many of these duties are already familiar to the undersigned, and to some of the officers and clerks of the Bureau, and, if imposed, they would be cheerfully undertaken, and performed with a hearty interest in the object contemplated in their imposition.

INTERNATIONAL STATISTICAL CONGRESS.

It was mentioned in the last report that the Chief of this Bureau was an official delegate to the international statistical congress which held its eighth session at Saint Petersburg in August, 1872. As that period is embraced within the fiscal year just closed, it may not be inappropriate to again refer briefly to his participation in the work of that congress, especially as he was chiefly engaged in the important sections, respectively, of commerce and industry. In the former he was a member of the committee charged with the preparation of a plan for the uniform nomenclature and classification for international purposes of mercantile commodities to be adopted in the published statements of external commerce, and also in the records of the movement of merchandise by railways and on navigable waters. The report of the committee on this subject was approved and recommended by the section, and subsequently adopted by the congress, but although considerably modified at the instance of the undersigned, neither the classification, nor in every respect the recommendations meet his entire approval. As the recommendations of the congress are to be submitted to the bureaus of statistics of the different countries in order that the latter may examine them and suggest amendments or corrections, it is believed that the congress at its next session will be able to remove all objectionable features and unite upon a plan which will meet the approval of the leading statisticians in all the countries represented.

In the section on industry much time was also devoted to the preparation of a uniform classification, for international purposes, of the various elements which enter into industrial statistics.

For full information on the action of the congress on the subjects above indicated, as well as on various others which likewise engaged its attention, reference is made to the report of the official delegates from the United States Government, which will shortly be presented to Congress by the President.

While the importance of the establishment of the international statistical congress, and of the direct benefits resulting from its labors and investigations, will receive due attention in that report, it is not improper here to allude to the incidental advantages derived by this Bureau from the attendance of its chief at the last session of that body. The presence, for the first time, of an official delegate who, at the same time, represented the Bureau, brought the latter directly to the attention of the European statisticians, and opportunities were afforded for presenting to their notice the scope and character of its labors; and though of far more recent origin, and possessing fewer facilities for the prosecution of its work than the bureaus of the leading nations of Europe, it received a cordial recognition as one of the most prominent of the agencies devoted to the advancement of the work which the congress had in view. The Bureau has since received from the chiefs of sister organizations, as well as from other statisticians of Europe, many attentions not previously accorded, while it has been enriched by the receipt of a largely increased number of valuable official publications, and of papers prepared especially for the undersigned, all of which will be of service in compiling statistics of foreign countries for publication.

STATISTICS OF LABOR.

The following extract from the report of last year, in reference to an investigation of the labor question in Europe, is again submitted :

"During his visit to Europe the undersigned employed his time, before and after the meeting of the international statistical congress, in investigating the cost and condition of labor in those branches which compete with similar industries in the United States. Although such an investigation formed no part of his duties, either as delegate to the congress, or as Chief of the Bureau of Statistics, and although no funds were provided by the Treasury to defray the expenses necessarily incurred in obtaining the desired information, yet as such *data* were called for by a large number of members of Congress, and sought with avidity by the public, he charged himself with this task and personally visited the most important manufacturing localities in Great Britain, Belgium, and Germany. In England he visited Liverpool, Birkenhead, Birmingham, Wolverhampton, Sheffield, Manchester, Halifax, Bradford, Leeds, Nottingham, and other places in their vicinity, as well as the 'black country,' and other iron-producing regions. In Scotland the iron-ship building works on the Clyde, and the manufactories of Glasgow and Dundee, occupied his chief attention. On the continent he visited Antwerp, Brussels, Liege, Seraing, Huy, Namur, Charleroi, and Jumet, in Belgium; Aix-la-Chapelle, Cologne, Dusseldorf, Eberfeld, Barmen, Essen, and the coal and iron districts in its vicinity, in Rhenish Prussia; Chemnitz, Dresden, and Leipsic, in Saxony, with Berlin, Frankfort, and other Prussian cities; also a number of smaller places in the several countries named. Among the most prominent industries examined on the continent may be mentioned the renowned steel-works of Mr. Krupp, at Essen; the iron and machine works of the John Cockerill Company, at Seraing; the paper-mills at Huy, and other places; the glass, iron, and coal productions of the Charleroi district; and the various manufactories in and near Chemnitz.

"In France, owing to the unsettled state of the labor market, but few facts were obtained, and those chiefly in Paris, Lyons, and in those districts in the northern part of that country in which the textile fabrics and iron are chiefly produced.

"In Russia the chief towns visited were St. Petersburg, Cronstadt, Moscow, Nijni-Novgorod, and Warsaw, none of which, except St. Petersburg and Moscow, have important industries. Russia iron, the superior quality of which is universally known, being manufactured in a remote portion of Europe, the cost of production is not easily ascertained.

"From many other parts of continental Europe information relative to the cost of labor and of subsistence was obtained through correspondence.

"The inquiries made in the places named embraced not only the rates of wages and the weekly earnings of male and female employes in the various industries pursued, but the cost of the chief articles of subsistence, the weekly expenditures for food, room-rent, &c., and the condition and habits of the working people as to health, comfort, education, and temperance.

"Owing to the recent decided advance in the cost of labor in Europe, the statistics published on this subject were rendered comparatively valueless. If it were deemed important that the rates of wages which ruled during the past season, and which still prevail, be ascertained, extraordinary means must be resorted to; and it is manifest that the desirable result could only be accomplished through personal investigation and inquiry. The obtaining of such information was necessarily attended with difficulties, but these had to be met and surmounted. If the *data* thus personally obtained, at no small cost of labor and money,

be not so full as may be desired, they are as a whole more accurate, and consequently more trustworthy than can be gathered from other sources.

"The information already in the possession of the undersigned, supplemented by the facts which may yet be obtained from Europe and America, will be compiled at as early a period as his official engagements will permit."

Owing to the pressure of official duties, and health impaired thereby, the undersigned has made but little progress in the compilation of the work above indicated; it will, however, be completed and submitted to Congress before the close of the ensuing session.

The delay has enabled him to obtain more recent *data* from the places which he visited last year, as well as to gather information from other towns in Europe and from the British possessions in America. To increase the value of the work it is his intention to present statements of the cost of labor in this country, but the rates paid during the present exceptional condition of our industries would not fairly represent the state of the American labor market, and hence a short delay may be advantageous, by enabling him to collect statistics on this subject after the present financial troubles shall have passed by.

SALARIES OF OFFICERS.

In testifying to the industry and efficiency of the clerks and other employes of this Bureau, the undersigned again invites attention to the insufficient salaries paid to the chiefs of division and other officers. Such exhaustive and responsible labors justly entitle them to a larger compensation than the salaries of clerks of the fourth class.

PRICES OF STAPLE ARTICLES.

Statements showing the prices of staple articles in the New York market at the beginning of each month, in the ten years from 1864 to 1873, inclusive, are appended to this report, (marked B.)

Very respectfully, yours,

EDWARD YOUNG,
Chief of Bureau.

Hon. WILLIAM A. RICHARDSON,
Secretary of the Treasury.

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APPENDIX A.

Table exhibiting the number of merchant-vessels and amount of tonnage belonging to the several customs districts and ports of the United States June 30, 1873, geographically classified.

Customs districts.	Sailing-vessels.		Steam-vessels.		Unrigged vessels.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
ATLANTIC AND GULF COASTS.								
<i>Maine.</i>								
Bangor	231	34,865.53	5	2,812.68			236	37,678.21
Bath	247	117,006.86	12	3,939.18	1	151.42	260	121,097.46
Belfast	338	72,453.61					338	72,453.61
Castine	356	25,114.08					356	25,114.08
Frenchman's Bay	306	19,110.49	1	32.18			307	19,142.67
Kennebunk	38	3,384.47					38	3,384.47
Machias	236	29,509.14	3	142.63			239	29,651.77
Passamaquoddy	191	23,606.43	9	3,472.55			200	27,078.98
Portland and Falmouth	356	84,094.75	21	8,230.95			377	92,325.70
Saco	26	3,730.00	3	178.00			29	3,908.00
Waldoboro'	551	90,443.66	2	45.25			553	90,488.91
Wiscasset	167	8,682.12	1	49.64			168	8,737.76
York	16	711.41					16	711.41
Total	3,059	512,718.55	57	18,903.06	1	151.42	3,117	531,773.03
<i>New Hampshire.</i>								
Portsmouth	61	16,636.81	6	837.97			67	17,474.78
<i>Massachusetts.</i>								
Barnstable	521	48,633.36	1	266.64			522	48,900.00
Boston and Charlestown	822	266,378.68	70	16,074.68			892	282,453.36
Edgartown	17	1,656.11					17	1,656.11
Fall River	126	10,614.98	15	2,368.86	3	1,022.93	144	14,066.77
Gloucester	505	27,940.05	5	240.64			510	28,180.69
Marblehead	62	2,475.69	1	39.68			63	2,515.37
Nantucket	6	293.44	1	484.00			7	777.44
New Bedford	238	45,496.59	7	2,583.02			245	48,079.61
Newburyport	62	9,179.62	4	98.68	1	122.99	67	9,401.29
Plymouth	95	3,719.76					95	3,719.76
Salem and Beverly	87	7,507.82	1	30.00			88	7,537.82
Total	2,541	423,896.10	105	22,186.20	4	1,145.92	2,650	447,228.22
<i>Rhode Island.</i>								
Bristol and Warren	20	1,458.45	1	38.28			21	1,496.73
Newport	85	4,711.94	14	13,853.56	46	382.19	145	18,947.69
Providence	79	11,219.70	25	11,538.06			104	22,757.76
Total	184	17,390.09	40	25,429.90	46	382.19	270	43,202.18
<i>Connecticut.</i>								
Fairfield	173	8,653.14	7	2,283.00	2	306.06	182	11,242.20
Middletown	122	11,806.06	26	5,829.95	7	1,233.80	155	18,869.81
New Haven	139	14,069.93	13	5,002.67	13	2,534.69	165	21,607.29
New London	170	9,871.68	20	10,269.88	2	883.69	192	21,025.25
Stonington	78	8,203.75	6	4,235.41			84	12,439.16
Total	682	52,604.56	72	27,630.91	24	4,958.24	778	85,183.71
<i>New York.</i>								
New York	2,441	459,216.93	665	323,046.79	3,512	472,917.80	6,618	1,255,181.52
Sag Harbor	219	9,468.07	1	33.50			220	9,501.57
Total	2,660	468,685.00	666	323,080.29	3,512	472,917.80	6,838	1,264,683.09
<i>New Jersey.</i>								
Bridgeton	311	15,089.31	5	779.67	3	334.57	319	16,203.55
Burlington	41	3,519.57	15	2,521.56	90	8,170.05	146	14,211.18
Great Egg Harbor	133	16,607.00					133	16,607.00
Little Egg Harbor	56	5,470.03					56	5,470.03
Newark	54	2,378.01	27	2,324.35	63	6,889.34	144	11,591.70
Perth Amboy	236	11,754.64	45	13,689.64	76	10,382.10	357	35,826.38
Total	831	54,818.56	92	19,315.22	232	25,776.06	1,155	99,909.84

Table exhibiting the number of merchant-vessels and amount of tonnage, &c.—Continued.

Customs districts.	Sailing-vessels.		Steam-vessels.		Unrigged vessels.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
ATLANTIC AND GULF COASTS—Continued.								
<i>Pennsylvania.</i>								
Philadelphia	784	104,462.99	256	59,662.13	1,793	170,186.45	2,833	334,311.57
<i>Delaware.</i>								
Delaware	170	11,527.61	15	2,903.36	11	1,202.76	196	15,633.73
<i>Maryland.</i>								
Annapolis	89	1,958.00	2	81.17			91	2,039.17
Baltimore	719	42,833.51	101	37,807.24	635	38,342.82	1,455	118,983.57
Eastern District	652	18,633.08					652	18,633.08
Total	1,460	63,424.59	103	37,888.41	635	38,342.82	2,198	139,655.82
<i>District of Columbia.</i>								
Georgetown	78	2,020.40	28	5,002.59	358	21,449.20	464	28,472.19
<i>Virginia.</i>								
Alexandria	79	2,024.58	12	432.54	95	7,096.49	186	9,553.61
Cherrystone	366	6,423.90					366	6,423.90
Norfolk and Portsmouth	307	4,952.35	46	3,981.63	14	974.59	367	9,908.57
Petersburgh	1	8.22	2	23.18			3	31.40
Richmond	7	216.79	7	529.18	14	916.90	28	1,662.87
Tappahannock	65	1,521.95					65	1,521.95
Yorktown	101	2,163.75					101	2,163.75
Total	926	17,311.54	67	4,966.53	123	8,987.98	1,116	31,266.05
<i>North Carolina.</i>								
Albemarle	49	917.58	4	397.39	9	200.28	62	1,515.25
Beaufort	68	1,045.85					68	1,045.85
Pamlico	79	1,404.34	3	376.81			82	1,781.15
Wilmington	25	440.71	21	1,900.83			46	2,341.54
Total	221	3,808.48	28	2,675.03	9	200.28	258	6,683.79
<i>South Carolina.</i>								
Beaufort	4	49.05					4	49.05
Charleston	145	5,084.87	15	2,259.79			160	7,344.66
Georgetown	6	516.62	10	809.55			16	1,326.17
Total	155	5,650.54	25	3,069.34			180	8,719.88
<i>Georgia.</i>								
Brunswick	6	71.54	2	365.53			8	437.07
Saint Mary's	1	7.34	2	80.04			3	87.38
Savannah	31	1,104.73	16	7,995.25			47	9,099.98
Total	38	1,183.61	20	8,440.82			58	9,624.43
<i>Florida.</i>								
Apalachicola	12	300.93	8	1,204.96			20	1,505.89
Fernandina	2	41.42	1	183.16			3	224.58
Key West	94	2,291.63	1	318.94			95	2,610.57
Pensacola	60	1,753.40	11	1,289.43			71	3,042.83
Saint Augustine	3	32.67					3	32.67
Saint John's	4	135.54	18	1,909.46			22	2,045.00
Saint Mark's	13	330.10	2	258.25			15	588.35
Total	188	4,885.69	41	5,164.20			229	10,049.89
<i>Alabama.</i>								
Mobile	70	1,753.78	27	6,241.00	22	1,474.90	119	9,469.68

Table exhibiting the number of merchant-vessels and amount of tonnage, &c.—Continued.

Customs districts.	Sailing-vessels.		Steam-vessels.		Unrigged vessels.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
ATLANTIC AND GULF COASTS—Continued.								
<i>Mississippi.</i>								
Pearl River.....	80	1,812.94	4	443.22			84	2,256.16
<i>Louisiana.</i>								
New Orleans.....	369	13,052.57	155	39,292.51	7	841.43	531	53,192.51
Teche.....	39	781.38	17	1,463.60	2	99.67	58	2,344.65
Total.....	408	13,839.95	172	40,756.11	9	941.10	589	55,537.16
<i>Texas.</i>								
Brazos de Santiago.....	6	98.03	6	1,528.13			12	1,626.16
Corpus Christi.....	26	432.36					26	432.36
Saluria.....	53	1,148.64					53	1,148.64
Texas.....	172	3,956.03	31	5,959.35	24	2,939.81	227	12,855.19
Total.....	257	5,635.06	37	7,487.48	24	2,939.81	318	16,062.35
WESTERN RIVERS.								
Alton, Ill.....			2	125.86			2	125.86
Burlington, Iowa.....			6	387.89			6	387.89
Cairo, Ill.....			19	4,469.77	17	4,248.61	36	8,718.38
Cincinnati, Ohio.....			112	38,036.03	113	29,811.96	225	67,847.99
Dubuque, Iowa.....			19	2,114.02	46	2,581.07	65	4,695.09
Evansville, Ind.....			52	8,918.47	16	1,330.74	68	10,249.21
Galena, Ill.....			25	3,763.38	35	4,018.52	60	7,781.90
Keokuk, Iowa.....			8	802.17			8	802.17
Louisville, Ky.....			44	11,393.52			44	11,393.52
Memphis, Tenn.....			34	5,923.69	1	241.27	35	6,164.96
Minnesota, Minn.....			65	6,832.10	60	7,665.31	125	14,497.41
Nashville, Tenn.....			19	2,954.54			19	2,954.54
Natchez, Miss.....			2	111.36			2	111.36
Paducah, Ky.....			15	2,940.32			15	2,940.32
Pittsburgh, Pa.....			154	39,216.69	14	45,514.52	368	84,731.21
Quincy, Ill.....			9	1,352.62	214	1,166.79	23	2,519.41
Saint Joseph, Mo.....			8	1,117.45			8	1,117.45
Saint Louis, Mo.....			161	75,543.29	131	47,844.32	292	123,387.61
Vicksburgh, Miss.....			14	1,918.93			14	1,918.93
Wheeling, W. Va.....			52	7,407.21	89	7,276.25	141	14,683.46
Total.....			820	215,329.31	736	151,699.36	1,556	367,028.67
NORTHERN LAKES.								
Buffalo Creek, N. Y.....	101	38,547.43	131	50,184.75	511	59,862.87	743	148,595.05
Cape Vincent, N. Y.....	26	3,208.81	6	164.31			32	3,373.12
Champlain, N. Y.....	64	4,029.06	14	1,246.68	740	48,648.48	818	53,924.22
Chicago, Ill.....	367	74,967.95	89	8,418.78	187	20,112.34	643	103,499.07
Cuyahoga, Ohio.....	153	40,112.61	64	18,009.36	212	10,600.25	429	68,722.22
Detroit, Mich.....	188	27,828.54	120	35,849.44	57	14,868.68	365	78,546.66
Du Luth, Minn.....	1	49.63	4	638.75			5	688.38
Duskirk, N. Y.....			3	439.99			3	439.99
Erie, Pa.....	22	7,768.55	28	15,135.42	43	1,952.11	93	24,862.08
Genesee, N. Y.....	4	656.73	4	378.15	201	25,484.96	209	26,519.84
Huron, Mich.....	116	10,932.18	99	14,745.83	70	15,575.30	285	41,253.31
Miami, Ohio.....	22	4,667.54	20	1,623.66	139	9,182.72	181	15,473.92
Michigan, Mich.....	99	6,888.03	70	4,235.59	12	2,713.63	181	13,837.25
Milwaukee, Wis.....	234	35,976.00	60	14,641.59			294	50,617.59
Niagara, N. Y.....	7	1,751.62	3	1,054.32	22	2,618.43	32	5,424.37
Oswegatchie, N. Y.....	9	1,306.89	8	395.61	10	731.78	27	2,434.28
Oswego, N. Y.....	80	17,679.41	20	1,007.08	898	96,543.83	998	115,232.32
Sandusky, Ohio.....	71	11,069.55	19	3,307.97	1	175.00	91	14,552.52
Superior, Mich.....	15	1,312.79	41	2,179.76			56	3,492.55
Vermont, Vt.....	10	562.65	6	4,529.65	11	795.45	27	5,887.75
Total.....	1,589	229,315.97	809	178,186.69	3,114	309,873.83	5,512	777,376.49

Table exhibiting the number of merchant-vessels and amount of tonnage, &c.—Continued.

Customs districts.	Sailing-vessels.		Steam-vessels.		Unrigged vessels.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
PACIFIC COAST.								
Alaska, Alaska.....	8	231.88	1	45.85	.....	.....	9	277.73
Oregon, Oreg.....	28	1,016.31	8	448.16	3	147.15	39	1,611.62
Puget Sound, Wash.....	60	16,494.99	25	3,340.59	9	180.90	94	20,016.48
San Francisco, Cal.....	690	74,450.27	141	44,972.70	63	8,246.65	894	127,669.62
Willamette, Oreg.....	8	988.00	44	14,781.66	11	1,098.99	63	16,868.65
Total.....	794	93,181.45	219	63,588.96	86	9,673.69	1,099	166,444.10

RECAPITULATION.

	No.	Tons.
Sailing-vessels.....	17,236	2,166,564.27
Steam-vessels.....	3,709	1,079,178.73
Unrigged vessels.....	10,739	1,222,303.81
Aggregate.....	31,684	4,468,046.81

SUMMARY BY STATES AND COASTS.

	Vessels.	Tons.
Maine.....	3,117	531,773.03
New Hampshire.....	67	17,474.78
Massachusetts.....	2,650	447,298.22
Rhode Island.....	270	43,202.18
Connecticut.....	778	85,183.71
New York.....	6,838	1,264,683.09
New Jersey.....	1,155	99,909.84
Pennsylvania.....	2,833	334,311.57
Delaware.....	196	15,633.73
Maryland.....	2,198	139,655.82
District of Columbia.....	464	28,472.19
Virginia.....	1,116	31,266.05
North Carolina.....	258	6,623.79
South Carolina.....	180	8,719.88
Georgia.....	58	9,624.43
Florida.....	229	10,049.89
Alabama.....	119	9,469.68
Mississippi.....	84	2,256.16
Louisiana.....	589	55,537.16
Texas.....	318	16,062.35
Total on the Atlantic and Gulf coasts.....	23,517	3,157,197.55
Total on the western rivers.....	1,556	367,028.67
Total on northern lakes.....	5,512	777,376.49
Total on Pacific coast.....	1,099	166,444.10
Aggregate in 1873.....	31,684	4,468,046.81
Aggregate in 1872.....	29,848	4,150,033.11
Increase in 1873 over 1872.....	1,836	318,013.70

APPENDIX B.

STATEMENTS showing the prices of staple articles in the New York market at the beginning of each month in the ten years from 1864 to 1873, inclusive.

THE YEAR 1864.

Articles.	January.		February.		March.		April.		May.		June.	
Breadstuffs:												
Wheat, northern amber	\$1 50	to \$1 52½	\$1 59.	to \$1 61	\$1 59	to \$1 80	\$1 66	to \$1 68	\$1 72	to \$1 75	\$1 68	to \$1 69
red western	1 53	1 53	1 64	1 69	1 65	1 67	1 68	1 70	1 76	1 80	1 70	1 77
Rye	1 29	1 31	1 32	1 35	1 27	1 30	1 25	1 28	1 55	1 59	1 52½	1 55
Corn	1 27½	1 29	1 21	1 23	1 35	1 37	1 28½	1 29	1 38½	—	1 56	1 58½
Oats	93	94	86	89	90	91	89½	90½	86	88	89	89½
Barley	1 43	—	1 25	1 30	1 50	1 53	1 25	1 50	1 35	1 50	1 50	1 53
Wheat-flour, superfine	6 30	6 50	6 45	6 65	6 15	6 30	6 65	6 80	6 90	7 10	7 20	7 35
New York State, extra	6 75	7 00	6 90	7 25	6 50	6 90	6 90	7 20	7 15	7 50	7 50	7 65
western	6 30	6 55	7 35	7 66	6 60	6 95	6 65	6 80	6 90	7 15	7 20	7 25
southern family	8 00	10 00	7 00	7 65	7 10	7 75	7 20	7 60	7 65	7 90	8 25	11 75
Rye-flour	5 60	6 65	5 50	6 60	5 50	6 50	5 50	6 25	6 60	6 75	6 00	7 75
Corn-meal	5 30	5 70	5 30	5 60	5 30	5 35	5 60	—	6 00	6 50	6 90	7 00
Coal, anthracite	8 75	9 00	8 75	9 00	8 75	9 00	8 00	8 50	8 75	9 25	8 25	9 75
Coffee, Rio	34	34½	33	—	35½	37	38½	40	44	47	42½	44
San Domingo	29	30	30½	31	32½	33	35	35½	—	41	37	—
Java	40	41	—	41	—	42	45	47½	52	52	35	37
Copper bolts	—	44	—	44	—	44	—	44	—	50	43½	—
sheathing	—	44	—	44	—	44	—	44	—	44	43½	44
Cotton, ordinary	69	—	69	—	69	—	71	72	80	82	80	82
middling	81½	82	83	83½	78	79	78	79	84	85	1 08	—
Fish:												
Mackerel, No. 1 Bay	9 00	10 75	10 00	11 50	—	12 00	11 00	12 50	13 00	14 00	17 00	18 00
No. 2 Bay	6 00	9 00	6 75	7 00	—	8 00	8 50	10 50	8 75	9 00	13 00	—
Herring, pickled	5 75	6 50	3 50	6 00	3 25	5 50	4 50	6 25	4 50	6 25	3 00	6 00
Dry cod	6 50	6 75	7 00	7 25	6 75	7 12½	6 50	7 00	6 00	7 12½	6 00	7 12½
Flax, American	18	22	18	22	18	25	20	25	20	25	16	24
Glass, American window, 8 by 10	4 00	4 75	4 50	5 25	4 50	5 25	5 25	4 50	4 50	5 25	4 50	5 25
French window, 8 by 10	3 25	4 75	4 50	5 25	4 50	5 25	4 50	5 25	4 75	6 00	4 75	6 00
Gunpowder, rifle	7 25	7 50	7 25	7 50	7 75	—	7 75	—	7 75	—	7 75	—
blasting powder	4 50	4 60	4 50	4 60	5 00	—	5 50	5 75	5 50	—	5 50	—
Hemp, American, dressed	250 00	300 00	265 00	300 00	280 00	325 00	290 00	325 00	280 00	320 00	266 00	300 00
undressed	150 00	180 00	150 00	175 00	150 00	170 00	160 00	175 00	150 00	225 00	140 00	180 00
Russia, clean	425 00	—	450 00	—	450 00	—	475 00	—	475 00	—	475 00	—
Hides, dry, Buenos Ayres	29	—	28½	29½	29	29½	30	31	21	24½	31	32
Rio Grande	28	28½	28	28½	28	28½	29½	30	24	—	30½	31
California	28	28½	28	28½	28	28½	29	30	30½	31	—	30
Hops, American	15	33	15	33	15	34	21	29	15	30	10	25
Indigo, Manila	1 20	—	90	1 40	1 00	1 50	1 00	1 45	1 20	1 40	1 20	1 45
Iron:												
Fig, American, No. 1	42 00	43 00	45 00	47 00	46 00	47 00	50 00	52 00	—	58 00	59 00	—

Scotch.....do.....	43 00	45 00	48 00	50 00	49 00	50 00	50 00	51 00	—	—	60 00	—	—	60 00
Bar, common English.....do.....	85 00	90 00	—	120 00	—	120 00	120 00	125 00	120 00	125 00	140 00	—	—	—
refined.....do.....	95 00	100 00	—	130 00	—	130 00	—	130 00	—	—	130 00	160 00	—	—
Swedish.....do.....	135 00	234 50	135 00	234 50	135 00	234 50	140 00	231 50	144 00	234 50	140 00	234 50	—	—
Rails, American.....do.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
English.....do.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Lead, pig, English.....per pound.....	10½	—	10½	11	10½	—	11½	—	12	—	13½	—	—	—
Leather, sole, oak.....do.....	40	41	44	45	45	47	48	50	50	52	50	52	—	—
hemlock.....do.....	31½	32	31	32	31½	33	31½	32½	34½	35	34½	35	—	—
Liquors:														
Domestic whisky.....per gallon.....	90	94	85	90	81	85	1 03	1 05	1 25	1 25	1 30	1 33	—	—
Molasses, muscovado.....do.....	46	55	46	55	48	55	70	80	80	90	78	83	—	—
Cuba, clayed.....do.....	38	45	38	45	38	45	56	65	70	75	70	72	—	—
New Orleans, fair to good.....do.....	50	70	55	92	55	74	80	1 00	90	1 05	85	1 00	—	—
Nails, cut.....per 100 pounds.....	5 00	5 25	5 25	—	5 25	6 00	6 50	—	7 00	—	7 00	—	—	—
Naval stores:														
Spirits of turpentine.....per gallon.....	2 90	2 95	2 90	3 00	—	3 25	3 15	3 30	3 10	3 30	2 80	3 10	—	—
Rosin, common.....per barrel.....	30 00	32 00	—	28 00	35 00	37 00	32 00	37 00	35 00	38 00	30 00	38 00	—	—
Oil, olive, in casks.....per gallon.....	1 75	2 00	1 75	2 00	1 75	2 00	1 75	2 00	1 75	2 00	1 75	2 00	—	—
linseed.....do.....	1 43	1 46	—	1 50	1 59	1 60	—	1 60	1 64	1 65	1 62	1 63	—	—
sperm, crude.....do.....	1 60	—	1 65	—	1 63	1 65	—	1 60	—	1 70	—	1 90	—	—
Paints, American, red lead.....per pound.....	—	13	—	13	—	13	—	14	—	15	—	17	—	—
white, in oil.....do.....	—	12	—	13	—	14	—	15	—	16	—	16	—	—
Petroleum, crude.....per gallon.....	32	—	29½	—	28	—	33½	34½	38	—	40	41½	—	—
refined.....do.....	47	—	46½	47	47	47½	50	52	—	65	69	70	—	—
Provisions:														
Beef, mess, plain to extra.....per barrel.....	5 00	7 00	6 00	7 00	6 00	7 00	7 50	9 00	9 00	13 00	9 50	13 00	—	—
Pork, mess, western.....do.....	19 75	20 00	19 12½	22 25	21 00	23 50	22 25	24 25	26 00	28 75	29 75	30 00	—	—
Hams, pickled.....per pound.....	12	12½	11	12½	11½	13½	13	14½	15½	16	14½	14½	—	—
Shoulders.....do.....	7	8½	8	9½	9½	10½	9½	10½	11½	12	11½	11½	—	—
Lard, western.....do.....	12½	12½	12½	13½	13½	14	13	13½	14	14½	14	14½	—	—
Butter, Western Reserve.....do.....	22	27	22	27	27	30	30	40	25	28	28	30	—	—
New York State, fine.....do.....	27	29	28	29	30	33	40	45	30	31	30	34	—	—
Cheese, western.....do.....	12	13½	14½	16½	14	17	16	18	16	19	12	14	—	—
Rice, Carolina, fair to prime.....per 100 pounds.....	8 50	10 00	7 75	8 25	8 00	8 25	8 00	8 75	7 50	8 25	8 00	8 50	—	—
Salt, Liverpool, ground.....per sack.....	1 80	1 85	1 80	1 85	1 95	2 00	2 05	2 10	—	2 15	—	2 50	—	—
Turk's Island.....do.....	47	48	45	47	45	47	48	50	58	60	57½	58	—	—
Seeds, clover.....per bushel.....	12	12½	13	13½	13	13½	11½	12	12½	13	12	12½	—	—
timothy.....do.....	2 75	3 00	3 00	3 50	3 35	3 50	2 75	3 00	2 75	3 25	3 00	3 35	—	—
Sugar, Cuba, refining.....per pound.....	13½	15	11½	13½	13½	13½	14½	17	14½	17½	14½	17½	—	—
Havana, white.....do.....	14½	15½	14½	15½	14	16	17	19	19	21	19	21	—	—
Tallow, American, fair to prime.....do.....	11½	12½	12	12½	12½	12½	12½	12½	13½	13½	13½	14½	—	—
Tea, Young Hyson, common.....do.....	55	60	55	65	60	65	75	80	75	85	75	85	—	—
Oolong, fine.....do.....	62	85	90	92	95	1 00	95	1 02	1 10	1 12	1 10	1 12	—	—
Souchong, fine.....do.....	72	76	78	82	82	85	85	95	90	95	90	95	—	—
Tin, Banca.....per pound.....	53	—	54	56	54	55	56	57	60	61	62	—	—	—
Tobacco, Kentucky leaf.....do.....	13	32	12½	32	13½	33	12½	32	8	32	7½	35	—	—
Havana, common.....do.....	85	2 00	85	90	85	90	85	86	65	85	60	85	—	—
Wool, American, Saxony fleece.....do.....	80	85	80	85	80	85	78	82	78	82	85	87	—	—
extra pulled.....do.....	76	78	76	78	76	78	72	77	72	77	80	82	—	—
South American merino.....do.....	80	82½	80	82½	78	80	75	77	75	77	82	85	—	—

Statements showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1864.

Articles.	July.	August.	September.	October.	November.	December.
Breadstuffs:						
Wheat, northern..... per bushel..	\$2 25 to \$2 35	\$2 42 to \$2 45	\$2 39 to \$2 36	\$1 81 to \$1 85	\$2 18 to \$2 30	\$2 24 to \$—
western..... do.....	2 30 2 40	2 52 2 58	2 30 2 35	1 95 2 00	2 47 2 50	2 22 2 25
Rye..... do.....	— 1 80	1 90 1 95	1 80 1 90	1 65 —	1 55 1 62	1 80 —
Corn..... do.....	1 52 1 53½	1 57 1 59½	1 58 1 60	1 60 —	1 67 1 68	1 95 —
Oats..... do.....	96 98	1 01 1 02	92½ 94½	88½ 89	90 91	1 03 1 04
Barley..... do.....	1 50 1 53	1 75 1 80	2 40 2 45	2 40 2 45	1 75 2 00	2 00 2 10
Wheat-flour, superfine..... per barrel..	9 75 10 00	9 20 9 40	9 50 9 65	8 30 8 45	9 50 9 90	9 65 9 85
New York State..... do.....	11 50 —	9 80 10 25	9 75 10 15	8 50 8 95	10 10 11 50	10 10 10 25
western..... do.....	9 75 10 00	9 20 9 40	9 50 9 65	8 30 8 45	9 60 10 00	9 75 9 93
southern family..... do.....	10 50 13 00	11 50 13 00	10 00 11 00	10 75 11 00	11 00 11 30	11 15 11 35
Rye-flour..... do.....	7 00 8 50	10 00 11 00	8 25 10 75	8 25 10 75	9 10 —	9 50 —
Corn-meal..... do.....	8 00 8 50	8 00 8 35	8 00 8 50	8 00 8 50	7 25 —	8 50 8 75
Coal, anthracite..... per ton.....	10 00 11 00	12 50 13 00	12 00 —	12 00 12 50	10 00 11 00	9 00 10 00
Coffee, Rio..... do.....	43 46	— 52	47 50	39 39½	38 42½	41 44
San Domingo..... do.....	39 40	42 43	— 42	35 36	41 42	41 42
Java..... do.....	— 58	55 57	58 60	45 46	46 47½	48 50
Copper bolts..... do.....	— 60	— 72	— 72	— 72	— 65	— 65
sheeting..... do.....	— 60	— 72	— 72	— 72	— 65	— 65
Cotton, ordinary..... do.....	1 25 —	1 55 —	1 65 —	1 00 —	1 18 —	1 00 —
middling..... do.....	1 54 1 55	1 65 —	1 80 —	68 1 14½	1 28 —	1 29 —
Fish:						
Mackerel, No. 1..... per barrel..	12 00 14 50	15 00 16 50	18 75 19 50	17 50 18 75	13 00 14 50	15 50 —
No. 2..... do.....	9 50 12 00	10 75 12 25	13 50 14 75	13 50 14 50	10 00 —	11 00 11 50
Herring, pickled..... do.....	4 50 5 50	5 50 6 00	— 6 50	6 25 6 75	5 00 7 00	8 00 9 00
Dry cod..... per cwt.....	7 20 7 50	7 00 8 50	8 75 9 75	8 25 9 00	8 00 8 75	7 75 9 00
Flax, American..... per pound.....	20 25	20 25	20 25	20 25	20 30	20 30
Glass, window, 8 x 10..... per 50 feet.	4 40 5 25	5 25 6 00	6 00 8 00	5 50 7 25	5 50 7 25	5 50 7 25
French..... do.....	4 75 6 00	6 00 8 00	6 00 8 00	5 50 7 25	5 50 7 25	5 50 7 25
Gunpowder, rifle..... per 25 pounds.	7 75 —	9 00 —	9 00 —	9 00 —	9 00 —	9 00 —
blasting powder..... do.....	5 50 —	6 00 7 00	— 7 00	— 7 00	— 7 00	— 7 00
Hemp, American, dressed..... per ton.....	265 00 300 00	265 00 300 00	340 00 375 00	340 00 375 00	320 00 350 00	320 00 350 00
undressed..... do.....	140 00 180 00	150 00 190 00	175 00 200 00	175 00 200 00	160 00 190 00	160 00 190 00
Russia, clean..... do.....	400 00 —	600 00 —	— —	600 00 —	600 00 —	550 00 600 00
Hides, dry, Buenos Ayres..... per pound..	34 35	38 40	37 39	28 30	34 36	34 36
Rio Grande..... do.....	32½ 37	37 38	37 38	27 32	32 33	32 32½
California..... do.....	32 33	36 37	35 36½	26 27	32 33	32 32½
Hops, American..... do.....	18 25	20 31	25 37	25 35	25 35	25 35
Indigo, Manila..... do.....	1 20 1 45	1 30 1 70	1 30 1 70	1 30 1 70	1 70 1 95	1 40 2 00
Iron:						
Pig, American, No. 1..... per ton.....	50 00 60 00	70 00 82 50	70 00 72 00	70 00 72 50	60 00 —	58 00 —
Scotch..... do.....	80 00 —	75 00 80 00	74 00 75 00	63 00 —	65 00 —	62 00 —

Bar, common English.....do.....	155 00	—	200 00	—	220 00	—	200 00	—	200 00	—	200 00	—
refined.....do.....	170 00	—	210 00	270 00	210 00	270 00	200 00	—	200 00	—	200 00	—
Swedish.....do.....	140 00	234 50	300 00	—	300 00	—	300 00	—	300 00	—	300 00	—
Rails, American.....do.....	—	—	—	—	—	—	—	—	—	—	—	—
English.....do.....	—	—	—	—	—	—	—	—	—	—	—	—
Lead, pig, American.....per pound.....	—	15½	—	15½	15	—	15	—	15	16	—	15½
Leather, sole, oak.....do.....	52	54	56	60	56	60	50	55	48	50	50	54
hemlock.....do.....	41½	42½	46	47	45	46	40	45	35	35½	37½	38½
Liquors:												
Domestic whisky.....per gallon.....	1 69	1 72	1 73	1 75	1 82	1 84	1 82	1 84	1 82	1 84	1 82	1 84
Molasses, unscovado.....do.....	80	88	90	95	90	1 00	85	90	70	82½	75	95
Cuba, clayed.....do.....	70	73	75	85	75	85	70	75	60	65	62½	67½
New Orleans, fair to good.....do.....	95	1 15	95	1 15	95	1 15	1 00	1 03	1 05	1 20	1 15	1 30
Nails, cut.....per 100 pounds.....	7 50	—	10 00	—	10 00	—	10 00	—	10 00	—	10 00	—
Naval stores:												
Spirits turpentine.....per gallon.....	3 40	3 75	3 25	3 65	3 35	3 50	2 80	2 90	2 00	2 20	2 25	2 30
Rosin, common.....per barrel.....	45 00	50 00	42 00	50 00	36 00	45 00	35	40	22 00	35 00	25 00	38 00
Oil, olive, in casks.....per gallon.....	1 75	2 00	1 75	2 00	1 75	2 00	3 50	3 60	3 50	3 60	3 25	3 40
linseed.....do.....	1 70	1 71	1 75	1 80	1 62	1 65	—	1 49	1 35	1 36	1 41	—
sperm, crude.....do.....	2 15	2 20	—	2 30	2 25	2 30	2 25	2 30	2 00	—	2 00	2 10
Paints, American red-lead.....per pound.....	17	18	20	22	20	22	20	22	20	22	20	22
white, in oil.....do.....	17	18	18	20	18	20	18	20	18	20	18	20
Petroleum, crude.....per gallon.....	49½	50½	51	—	52½	—	38	38½	46½	47	47½	—
refined.....do.....	99	1 00	87½	—	84	85	66½	67	67	68	87	88
Provisions:												
Beef, mess, plain to extra.....per barrel.....	16 00	18 00	13 00	15 00	13 00	15 00	11 00	13 00	9 00	13 50	7 00	12 00
Pork, mess, western.....do.....	34 00	37 00	35 00	36 00	37 50	38 00	38 00	38 50	40 50	—	36 00	—
Hams, pickled.....per pound.....	17½	18	17	—	18	18½	18	20	17½	21	18	21
Shoulders.....do.....	14½	15½	15	—	16½	—	17	18	16½	18½	17	19
Lard, western.....do.....	18½	18½	20	20½	22½	23½	18½	—	21	21½	21½	22
Butter, Western Reserve.....do.....	30	38	37	39	42	47	37	35	32	42	35	48
New York State, fine.....do.....	35	39	40	42	47	51	37	45	40	52	45	60
Cheese, western.....do.....	15	18	17	20	18	25	15	18	15	23	15	23
Rice, Carolina, fair to prime.....per 100 pounds.....	12 00	12 50	14 00	15 00	13 50	15 00	13 00	15 50	13 00	13 50	13 25	14 00
Salt, Liverpool ground.....per sack.....	3 25	3 50	3 25	3 50	3 25	3 50	3 25	3 50	2 50	2 75	2 50	2 75
Turk's Island.....per bushel.....	0 60	62	1 00	—	1 00	—	1 00	—	65	—	80	85
Seeds, clover.....per pound.....	13½	14	—	—	25	27	25	27	19	20	25½	26
timothy.....per bushel.....	3 00	3 25	4 50	4 75	6 30	7 00	6 50	7 00	5 20	5 75	5 00	—
Sugar, Cuba, refining.....per pound.....	19	22	21	24	19	23	17	21	18	21	17½	22
Havana white.....do.....	22	23	23	25	23	24	22	24	22½	23	21	24½
Tallow, American, fair to prime.....do.....	17	17½	18½	19½	18½	20½	15	15½	17½	18	17½	18½
Tea, Young Hyson.....do.....	75	85	Nominal.	—	80	90	80	90	75	85	90	1 10
Oolong, fine.....do.....	1 10	1 12	1 15	1 18	1 23	1 27	1 20	1 25	1 20	1 25	1 12	1 15
Souchoong.....do.....	90	95	1 00	1 10	1 05	1 10	1 05	1 10	1 13	1 25	1 00	1 10
Tin, Banca.....do.....	75	80	80	93	81	—	75	80	58	59	75	80
Tobacco, Kentucky leaf.....do.....	12	45	15	55	15	55	13	50	12	48	12	48
Havana, common.....do.....	1 25	2 00	1 50	2 00	1 50	2 00	1 50	2 00	1 20	1 50	1 20	1 50
Wool, American Saxony, fleece.....do.....	95	1 00	1 00	1 05	1 00	1 20	1 00	1 10	95	1 05	95	1 05
extra pulled.....do.....	95	1 00	1 00	1 05	1 03	1 05	1 00	1 05	90	1 00	90	1 00
South American merino.....do.....	93	97	98	1 02	1 05	1 10	98	1 05	80	94	95	1 04

Statement showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1865.

Articles.	January.		February.		March.		April.		May.		June.	
Breadstuffs:												
Wheat, northern amber.....per bushel.	\$2 55	to \$2 56	\$2 15	to — —	\$2 55	to \$2 70	\$2 20	to \$2 45	\$1 70	to \$1 85	\$1 73	to \$1 75
western.....do.	2 55	2 62	2 12	\$2 20	2 12	2 19	1 75	1 80	1 60	1 61	1 70	1 71
Rye.....do.	1 72	1 80	1 55	1 65	1 60	1 70	1 20	1 30	1 03	—	90	—
Corn.....do.	1 86	1 88	1 73	1 78	1 89	—	1 60	1 70	1 45	1 50	90	96
Oats.....do.	1 08½	1 09½	1 06	1 07	1 15	—	88	89	73	77	50	61
Barley.....do.	1 86	1 88	1 85	2 10	1 75	1 90	1 60	1 63	1 25	1 30	1 00	1 40
Wheat-flour, superfine.....per barrel.	9 55	9 85	9 20	9 30	9 85	10 00	7 90	8 00	6 75	6 90	5 85	6 25
New York State.....do.	9 70	10 30	9 40	9 60	10 10	10 40	8 00	8 30	6 90	7 30	6 60	6 90
western.....do.	9 70	9 90	9 25	9 50	9 90	10 15	8 00	8 20	7 00	7 60	5 85	6 25
southern.....do.	10 75	12 10	10 40	10 55	10 75	11 65	9 00	9 50	8 00	9 10	7 20	8 25
Rye-flour.....do.	8 50	9 25	8 75	—	8 75	—	6 25	6 35	6 50	6 75	6 00	—
Corn-meal.....do.	7 75	—	8 00	8 20	7 50	8 40	5 75	6 25	5 75	6 75	4 40	5 65
Coal, anthracite.....per ton.	9 50	10 50	12 00	12 50	14 00	—	13 00	—	12 50	—	10 00	—
Coffee, Rio.....per pound.	41½	46	40	45	18	21½	17½	20½	18½	22	19	23½
San Domingo.....do.	41½	—	42	—	15½	—	17½	—	18	18½	18	18½
Java.....do.	50	—	48	50	22½	23	22	—	22½	23	24	25
Copper bolts.....do.	—	65	—	65	65	—	65	—	58	—	58	—
sheathing.....do.	—	65	—	65	65	—	65	—	53	—	58	—
Cotton, ordinary.....do.	1 05	—	72	72	68	—	30	32	40	—	45	—
middling.....do.	1 20	1 21	85	87	84	—	35	40	44	45	48	—
Fish:												
Mackerel No. 1 Bay.....per barrel.	16 25	24 00	16 00	24 00	17 00	26 00	15 50	25 00	15 50	16 00	14 00	23 00
2 Bay.....do.	14 00	16 50	14 00	17 00	15 50	17 50	13 00	16 00	13 00	14 25	12 00	15 75
Herring, pickled.....do.	10 00	—	5 87½	7 75	8 50	11 00	7 00	9 50	8 00	10 50	7 00	9 50
Dry cod.....per cwt.	8 50	9 00	9 25	10 00	9 50	10 50	8 50	8 75	8 00	9 00	7 50	7 75
Flax, American.....per pound.	20	30	20	30	20	28	20	28	20	28	20	28
Glass, American window, 8 by 10.....per 50 feet.	6 00	7 75	6 00	7 75	5 50	7 25	5 50	7 25	5 50	7 25	5 50	7 25
French window, 8 by 10.....do.	6 00	7 75	6 00	7 75	6 00	7 75	6 00	7 25	6 00	7 75	6 00	7 75
Gunpowder, rifle.....per 25 pounds.	9 00	—	9 00	—	9 00	—	9 00	—	8 50	—	8 50	—
blasting powder.....do.	—	7 00	—	7 00	—	7 00	—	7 00	—	6 50	—	6 50
Hemp, American, dressed.....per ton.	320 00	350 00	320 00	350 00	320 00	350 00	320 00	350 00	275 00	300 00	275 00	300 00
undressed.....do.	160 00	190 00	160 00	190 00	120 00	190 00	160 00	190 00	165 00	175 00	165 00	175 00
Russia, clean.....do.	550 00	600 00	—	600 00	—	650 00	500 00	550 00	500 00	550 00	—	—
Hides, dry, Buenos Ayres.....per pound.	35	37	35	37	34	35	27	28	27	29	17½	19
Rio Grande.....do.	32	32½	32	32½	32	32½	24	25	25	26	—	16½
California.....do.	32	32½	32	32½	32	32½	25	26	25	26	16	16½
Hops, American.....do.	30	50	25	52½	20	50	10	40	10	49	10	35
Iudigo, Manila.....do.	1 40	2 00	1 40	2 00	1 40	2 00	1 00	1 60	1 00	1 50	1 00	1 60
Iron, pig, American, No. 1.....per ton.	38 00	60 00	54 00	55 00	53 00	—	48 00	—	43 00	45 00	37 00	38 00
Scotch.....do.	63 00	65 00	58 00	—	57 50	—	50 00	56 00	46 00	55 00	42 00	—
bar, common, English.....do.	200 00	—	160 00	—	155 00	180 00	155 00	180 00	125 00	130 00	90 00	100 00
refined.....do.	200 00	—	180 00	—	170 00	195 00	170 00	195 00	135 00	140 00	110 00	120 00

Swedish rails, American English	do.	300 00	—	—	300 00	—	—	230 00	—	—	230 00	—	—	210 00	320 00	210 00	320 00
Lead, pig, English	per 100 pounds	14 75	15 00	15 00	—	—	17 50	—	—	9 50	—	—	9 62	9 75	8 50	—	—
Leather, sole, oak	per pound	50	54	48½	52½	48	52	47	49	43	47	43	45	47	42	44	44
hemlock	do.	38	39½	36½	38	36½	37½	35	36	33½	35	33½	35	35	32	33½	33½
Liquors:																	
Domestic whisky	per gallon	2 23½	2 24	2 31	2 31½	2 27	2 28	2 12½	2 13	2 12	2 13	2 12	2 13	2 13	2 09	2 20	2 20
Molasses, muscovado	do.	67½	87½	50	75	50	55	40	45	40	45	40	45	40	40	45	45
Cuba, clayed	do.	53	60	45	—	60	70	40	45	40	45	40	45	40	35	40	45
New Orleans, fair to good	do.	1 35	1 50	1 30	1 50	1 30	1 50	1 00	1 10	1 00	1 10	1 00	1 10	1 00	1 00	1 10	1 10
	per 100 pounds	9 00	10 00	8 50	9 50	8 50	9 00	7 50	8 00	7 00	—	—	—	—	6 50	—	—
Nails, cut																	
Naval stores:																	
Spirits of turpentine	per gallon	2 10	2 15	1 80	—	1 75	1 83	—	2 10	—	—	—	3 00	2 00	2 00	2 05	2 05
Rosin, common	per barrel	20 00	22 00	—	18 00	—	17 00	15 00	16 00	17 00	18 00	18 00	18 00	18 00	18 00	19 00	19 00
Oil, olive, in casks	per gallon	3 25	3 40	3 25	3 40	—	—	2 55	2 60	2 60	2 70	2 60	2 70	2 70	2 70	3 75	3 75
linseed	do.	1 50	1 55	1 60	—	1 60	1 61	1 38	1 39	—	—	—	1 25	1 15	1 15	1 17	1 17
sperm, crude	do.	2 10	2 15	2 30	2 35	2 45	2 50	2 35	—	—	—	—	—	—	—	—	—
Paints, American red lead	per pound	20	22	18	—	18	—	16	—	—	—	—	16	14	15	—	—
white, in oil	do.	18	20	18	—	18	—	16	—	—	—	—	16	14	15	—	—
Petroleum, crude	per gallon	51	—	—	47	42½	—	—	53	39	55	35	35	35	35	35½	35½
refined	do.	90	94	66½	87	67	68	72	73	74	75	49	49	49	49	69	69
Provisions:																	
Beef, mess, plain to extra	per barrel	20 00	23 00	19 00	22 00	18 00	22 00	12 50	17 00	16 00	20 00	20 00	20 00	20 00	21 00	21 50	21 50
Pork, mess, western	do.	36 00	36 50	34 50	35 50	33 00	34 00	25 50	26 50	25 50	26 00	26 00	26 00	26 00	26 00	26 00	26 00
Hams, pickled	per pound	19	21	18	22	18½	21	15½	16½	17	19½	19½	19½	19½	19½	19½	19½
Shoulders	do.	17½	18½	17	18½	17	18	14½	15½	14½	15½	15½	15½	15½	15½	15½	15½
Lard, western	do.	20½	24½	18½	23	20	24½	15½	18	15½	18½	18½	18½	18½	18½	18½	18½
Butter, Western Reserve	do.	36	48	32	47	35	40	15	19	15	35	35	35	35	35	35	35
New York State, fine	do.	46	56	43	58	43	58	30	35	28	40	40	40	40	40	40	40
Cheese, western	do.	15	24	14	22	17	21	13	18	13	18	12	18	12	16	16	16
Rice, Carolina, fair to prime	per 100 pounds	12 00	13 00	13 50	14 00	14 00	14 50	12 00	13 00	11 50	12 00	12 00	12 00	12 00	10 00	10 25	10 25
Salt, Liverpool, ground	per sack	2 37½	2 50	2 37½	2 50	2 45	—	1 80	1 90	—	1 75	—	—	—	—	1 75	1 75
Turk's Island	do.	70	—	70	—	61	—	50	52	44	46	—	—	—	—	—	—
Seeds, clover	per bushel	26	—	25	—	24½	26	25½	26	5 30	31½	—	—	—	—	—	—
timothy	do.	5 50	6 50	6 00	7 00	6 25	7 00	5 20	5 50	5 50	6 00	3 50	4 50	4 50	4 50	4 50	4 50
Sugar, Cuba, refining	per pound	24	26	16½	21½	15½	20	10	12½	10	13½	10	13½	10	13½	10	13½
Havana, white	do.	26½	27½	25	25½	20	23	11½	15	12½	16½	12½	16½	12½	16½	12½	16½
Tallow, American, fair to prime	do.	17½	18½	15½	16½	15½	16	11	11½	10½	11½	10½	11½	10½	11½	10½	11½
Tea, Young Hyson	do.	90	1 10	90	1 10	85	1 00	80	90	95	1 15	—	—	—	—	—	—
Oolong, fine	do.	1 13	1 30	1 10	1 20	1 22	1 25	1 00	1 20	90	1 10	1 10	1 10	1 10	60	68	68
Souchong	do.	95	1 10	1 10	1 30	1 15	1 35	1 00	1 20	85	1 00	1 00	1 00	1 00	50	55	55
Tin, Banca	do.	75	80	70	—	68	70	55	—	30	8	—	—	—	28½	28½	28½
Tobacco, Kentucky leaf	do.	10½	45	10½	45	10½	45	8	—	—	—	—	—	—	7	30	30
Havana, common	do.	1 00	1 50	1 00	1 50	1 00	1 50	1 00	1 50	1 00	1 50	1 00	1 50	1 00	85	1 15	1 15
Wool, American, Saxony fleece	do.	95	1 05	1 02	1 05	88	97	75	90	75	80	70	80	70	70	72	72
extra pulled	do.	90	1 00	95	97	92½	95	80	85	70	72	70	72	70	70	72	72
South American merino	do.	50	55	50	55	50	55	43	45	32	35	32	35	32	32	35	35

Statements showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1865.

Articles.	July.	August.	September.	October.	November.	December.
Breadstuffs:						
Wheat, northern per bushel.	\$1 45 to \$1 50	\$1 85 to \$1 90	\$2 15 to \$2 20	\$2 45 to \$2 50	\$2 30 to \$2 36	\$2 40 to \$2 45
western do.	1 25 1 30	1 70 1 80	1 95 2 10	2 20 2 40	2 00 2 25	2 00 2 35
Rye, western do.	— 85	97 —	97 1 00	1 00 —	1 17 1 20	1 10 1 15
Corn, western do.	80 85	84 89	86 92	87 95	78 91	90 96
Oats do.	68 70	58 60	56 57	55 65	50 59	50 56
Barley do.	1 00 1 30	1 00 1 30	1 25 1 50	1 20 1 35	1 10 1 30	1 05 1 25
Wheat-flour, superfine per barrel.	5 00 5 35	5 75 6 25	6 70 7 25	8 20 8 50	7 85 8 20	7 80 8 10
New York State do.	5 70 6 00	6 45 6 75	7 30 7 75	8 75 9 25	8 35 9 00	8 30 8 70
western do.	6 00 7 85	6 60 9 00	7 40 10 35	8 85 11 75	8 40 11 35	8 25 11 40
southern do.	6 50 7 40	7 90 8 85	9 00 10 15	9 75 11 35	9 50 11 40	9 15 10 40
rye-flour do.	5 00 5 50	5 50 6 00	5 50 6 25	6 25 6 60	5 50 7 00	6 00 6 75
corn-meal do.	4 65 5 15	5 25 5 75	5 00 5 60	4 90 5 20	4 50 4 85	4 25 4 75
Coal, anthracite per ton.	8 50 10 00	8 50 9 00	9 50 10 00	11 50 12 50	12 00 12 50	13 00 13 50
Coffee, Rio per pound.	21½ 22½	21 —	21 21½	— 22	21 22½	19½ 21
San Domingo do.	18 18½	17½ —	17½ —	17½ 18½	18½ 19½	17½ 18½
Java do.	33 34½	24½ 25	26 26½	29½ 30	28 32	28 30
Copper, American ingot do.	28½ 29½	30 31	— —	— 45	32½ 33½	— 55
sheathing do.	— 45	— 45	— 45	— 45	— 50	— 55
Cotton, low middling do.	35 —	40 —	36 37	42 44	51 53	47 49
middling do.	45 —	47 —	43 44	49 52	54 56	49 51
Fish:						
Mackerel, No. 1 Bay per barrel.	13 75 —	22 50 23 00	15 00 24 50	17 00 18 00	17 00 —	18 00 20 00
No. 2 Bay do.	16 00 16 50	15 25 15 75	13 00 15 50	15 00 16 00	16 00 —	16 00 —
Herring do.	5 00 6 50	6 50 9 50	7 00 9 50	6 00 9 00	6 50 10 50	6 50 9 00
Dry cod per cwt.	6 75 7 00	6 00 8 50	7 25 8 25	7 50 9 00	8 00 9 75	8 00 9 50
Flax, American per cwt.	11½ 17	11½ 17	15 20	15 20	20 23	17 23
Glass, American window, 8 by 10 feet per 50 feet.	5 50 7 25	5 50 7 25	5 50 7 25	5 50 7 25	5 50 7 25	5 50 7 25
French window, 8 by 10 feet do.	6 00 7 75	6 00 7 75	6 00 7 75	6 00 7 75	6 00 7 75	6 00 7 75
Gunpowder, rifle per 25 pounds.	8 50 —	8 50 —	8 50 —	8 50 —	8 50 —	8 50 —
blasting powder do.	6 50 —	— 6 50	— 6 50	— 6 50	— 6 50	— 6 50
Hemp, American, dressed per ton.	260 00 270 00	255 00 265 00	210 00 285 00	325 00 350 00	315 00 325 00	320 00 350 00
undressed do.	155 00 165 00	165 00 175 00	200 00 240 00	210 00 220 00	200 00 210 00	200 00 210 00
Russia, clean do.	350 00 400 00	350 00 400 00	350 00 400 00	350 00 400 00	400 00 425 00	400 00 425 00
Hides, dry, Buenos Ayres per pound.	17 18	18 19	18½ 20½	20 25	19½ 21	— 20
Rio Grande do.	— 16½	16 16½	— 17	17½ 18	18 19	17 18
California do.	— 15½	16 16½	17½ 18	18½ 19	18 19	18 18½
Hops, American do.	10 35	20 45	40 60	40 60	20 60	30 65
Indigo, Manila do.	90 1 40	90 1 40	80 1 25	90 1 40	90 1 40	90 1 40
Iron:						
Pig, American, No. 1 per ton.	35 00 36 00	38 00 40 00	42 00 43 00	46 00 50 00	49 00 50 00	50 00 51 00
Scotch, No. 1 do.	40 00 45 00	42 50 45 00	45 00 47 00	50 00 55 00	50 00 53 00	52 00 55 00

Bar, common, English.....do.	95 00	100 00	95 00	100 00	90 00	100 00	110 00	115 00	115 00	120 00	115 00	120 00
refined, English.....do.	105 00	110 00	105 00	110 00	110 00	112 00	120 00	135 00	125 00	130 00	125 00	130 00
Swedish.....do.	160 00	170 00	155 00	165 00	155 00	165 00	160 00	170 00	160 00	170 00	165 00	175 00
Rails, American.....do.	85 00	90 00	83 00	85 00	80 00	82 00	—	85 00	—	90 00	—	90 00
English.....do.	58 00	—	56 00	—	57 00	58 00	56 50	57 00	56 00	57 00	57 00	—
Lead, pig.....per 100 pounds.	8 75	—	9 62½	—	10 00	—	10 00	10 25	10 00	10 50	10 50	—
Leather, sole, oak.....per pound.	35	45	36	42	38	45	40	46	41	44	42	—
hemlock.....do.	28	31	30	34	32	37	39½	42	38	47	39	41
Liquors:												
Domestic whisky.....per gallon.	2 05	2 06	2 16	2 20	2 24	2 25	2 28	2 29	—	2 30	2 34	2 35
Molasses, muscovado.....do.	40	50	45	60½	45	60	55	65	45	70	45	60
Cuba, clayed.....do.	35	38	35	40	38	45	38	48	45	50	38	45
New Orleans, fair to good.....do.	95	1 05	95	1 00	1 00	1 10	1 10	1 15	1 00	1 10	1 00	1 15
Nails, cut.....per 100 pounds.	5 00	5 25	5 25	—	5 50	6 00	—	8 00	—	8 00	8 00	8 50
Naval stores:												
Spirits turpentine.....per gallon.	1 35	1 40	1 35	—	1 20	1 22½	1 05	1 07½	1 12½	1 15	1 00	1 05
Rosin, common.....per barrel.	5 50	6 00	6 00	6 50	6 25	10 00	7 50	8 00	7 50	8 00	7 00	7 75
Oil, olive, in casks.....per gallon.	1 90	1 95	1 95	2 00	1 95	2 00	2 30	2 35	2 25	2 30	2 15	—
linseed, in casks.....do.	1 18	1 20	1 18	1 20	—	1 40	1 55	1 56	1 49	1 42	1 48	1 49
sperm, crude.....do.	1 80	1 85	2 10	2 15	2 25	2 30	2 30	2 35	2 32	—	2 45	—
Paints, American red lead.....per pound.	13½	14	13	—	13	14	12	14	—	14	—	14
white, in oil.....do.	—	15	—	14	—	14	15	16	—	—	—	16
Petroleum, crude.....per gallon.	34½	35	32½	33	32½	33	—	39½	35	35½	41	—
refined.....do.	72	73	70	72	—	73	83	85	77	79	88	99
Provisions:												
Beef, mess, plain to extra.....per barrel.	10 00	16 00	12 00	14 00	8 00	12 00	12 75	16 00	11 00	17 00	11 00	17 00
Pork, mess, western.....do.	23 50	24 75	29 00	35 00	29 50	30 50	31 00	34 25	33 62	34 12	28 00	28 50
Hams, pickled.....per pound.	17	19	21	24½	19	23	19½	23	20	23½	16½	19½
Shoulders.....do.	12	14	16	17½	14½	16½	16½	17½	15	17	13	14½
Lard, western.....do.	15½	19½	20	24	19½	24½	25	29½	24	28½	18	23
Butter, western.....do.	20	28	23	28	23	30	30	33	33	36	36	38
New York State.....do.	22	28	28	35	33	36	44	48	46	48	42	44
Cheese, western.....do.	10	16	10	14	12	13	16	18	16	18½	17½	19
Rice, Carolina, fair to prime.....per 100 pounds.	9 75	10 00	10 00	10 75	11 00	11 50	12 00	13 00	12 50	13 50	13 00	14 00
Salt, Liverpool, ground.....per sack.	1 55	1 60	1 90	—	—	5 00	—	2 50	—	2 50	—	2,12½
Turk's island.....per bushel.	51	52	52½	—	—	55½	—	55½	—	55½	50	—
Seeds, clover.....do.	13	14½	23	26	30	32	14	—	13½	14½	13½	14½
timothy.....per bushel.	3 00	4 00	5 00	5 75	5 00	5 25	4 50	5 00	3 25	3 75	3 75	4 00
Sugar, Cuba, refining.....do.	10½	11½	12	12½	13	13½	13½	13½	13½	13½	13½	13½
Havana, white.....do.	16½	17	16½	17	17	17½	17½	18½	17½	18½	16½	18½
Tallow, American, fair to prime.....do.	10	11½	11½	12½	14½	15½	15½	16½	14	14½	14	14½
Tea, Young Hyson.....do.	80	1 60	85	1 70	90	1 20	90	1 20	90	1 20	90	1 12
Oolong, superior to fine.....do.	70	1 50	75	1 50	1 00	1 25	1 00	1 25	1 00	1 25	1 10	1 35
Souchong.....do.	55	1 50	55	1 50	1 00	1 50	55	65	55	65	60	70
Tin, Banca.....do.	—	27½	—	27½	—	28½	—	28½	—	28½	—	28
Tobacco, Kentucky leaf.....do.	10	16	10	16	—	30	10½	16½	10½	16½	10	16
Havana, common.....do.	1 20	2 00	1 20	2 00	85	1 15	85	1 00	85	1 00	80	95
Wool, American, Saxony fleece.....do.	70	78	75	77	70	75	70	75	70	75	70	75
extra pulled.....do.	70	72	65	67	67	70	67	70	67	70	67	70
South American merino.....do.	35	37	35	37	35	37	32	35	32	37	32	37

Statements showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1866.

Articles.	January.	February.	March.	April.	May.	June.
Breadstuffs:						
Wheat, northern.....per bushel.	\$2 30 to \$2 45	\$2 00 to \$2 60	\$2 25 to \$2 40	\$2 25 to \$2 40	\$2 52 to \$2 60	\$2 60 to \$2 70
western red winter.....do.	1 85 2 25	1 80 2 25	1 70 2 20	1 70 2 20	2 20 2 50	2 20 2 50
Rye, western.....do.	95 1 08	90 1 08	80 1 10	75 95	78 95	95 1 20
Corn.....do.	90 95	84 87	75 82	80 81	77 84	74 82
Oats.....do.	46 56	41 55	40 55	40 56	45 58	50 65
Barley.....do.	95 1 20	90 1 50	90 1 20	1 00 1 22	1 00 1 18	85 1 15
Wheat-flour, superfine.....per barrel.	7 35 7 75	7 00 7 35	7 00 7 50	6 75 7 20	7 35 8 00	7 35 8 90
New York State.....do.	8 20 8 65	7 80 8 25	7 50 8 40	7 20 8 10	8 30 9 35	8 35 9 75
western.....do.	8 20 10 30	7 80 10 10	7 75 10 85	7 30 10 25	8 40 11 85	9 00 12 85
southern.....do.	8 85 9 90	8 80 9 90	8 85 10 15	8 60 9 65	10 00 11 10	11 00 11 90
Rye-flour.....do.	5 50 6 25	5 00 5 75	4 75 5 50	4 50 5 25	5 00 6 00	6 00 6 75
Corn-meal.....do.	4 25 4 60	4 00 4 50	3 80 4 40	3 60 4 15	4 00 4 40	4 35 4 75
Coal, anthracite.....per ton.	13 00 —	9 00 12 50	9 00 12 00	9 00 9 50	8 50 9 00	8 50 9 00
Coffee, Rio.....per pound.	20½	20½	21	20½	20	20½
San Domingo.....do.	17½	17½	17½	17	17½	17½
Java.....do.	28	29	28	26½	25½	25½
Copper bolts.....do.	—	55	—	—	45	40
sheathing.....do.	—	55	—	52	—	45
Cotton, low middling.....do.	49	50	47	41	36	38
middling.....do.	51	53	48	45	38	40
Fish:						
Mackerel, No. 1 Bay.....per barrel.	17 50 18 00	18 00 18 50	18 00 18 25	17 00 17 50	18 75 19 00	— 20 00
No. 2 Bay.....do.	16 00 16 25	16 75 17 00	16 00 15 50	15 75 16 00	17 75 18 00	— 19 00
Herring, pickled.....do.	5 00 8 00	5 00 8 00	5 00 7 00	5 00 7 00	5 00 7 00	5 00 7 00
Dry cod.....per cwt.	7 00 9 25	7 00 9 25	6 50 9 00	4 50 6 50	4 00 5 75	5 00 6 25
Flax, American.....per pound.	17	23	17	23	17	23
Glass, American window, 8 by 10.....per 50 feet.	5 50 7 25	5 50 7 25	5 50 7 25	5 50 7 25	5 50 7 25	5 50 7 25
French window, 8 by 10.....do.	6 00 7 75	6 00 7 75	6 00 7 75	6 00 7 75	6 00 7 75	6 00 7 75
Gunpowder, rifle.....per 25 pounds.	8 50	8 50	8 50	7 50	7 50	7 50
blasting powder.....do.	—	6 50	—	6 50	—	5 00
Hemp, American, dressed.....per ton.	3 20 3 80	3 20 3 30	3 25 3 35	3 25 3 35	3 25 3 35	3 10 3 25
undressed.....do.	2 25 2 40	2 25 2 40	2 20 2 30	2 20 2 30	2 20 2 30	2 30 2 50
Russia clean.....do.	3 50 3 75	3 50 —	3 50 3 75	3 40 3 50	3 40 3 50	3 40 —
Hides, dry, Buenos Ayres.....per pound.	17½	18½	19	18½	20	18½
dry, Rio Grande.....per pound.	\$0 17	\$0 17	\$0 16½	17	16½	16½
California.....do.	17½	18	18	18	18½	17½
Hops, American.....do.	25 65	25 65	25 65	25 65	25 65	25 65
Indigo, Manila.....do.	90 1 40	90 1 40	90 1 40	85 1 40	85 1 35	85 1 35
Iron:						
Pig, American, No. 1.....per ton.	50 00 52 00	50 00 51 00	48 00 50 00	39 00 40 00	40 00 42 00	40 00 43 00
Scotch.....do.	50 00 52 00	48 00 51 00	47 00 50 00	42 00 45 00	42 50 45 00	44 00 47 00

Bar, common-English	do.	115 00	120 00	115 00	120 00	110 00	115 00	105 00	—	100 00	105 00	100 00	—
refined, English	do.	125 00	130 00	125 00	130 00	120 00	125 00	115 00	—	110 00	115 00	110 00	—
Swedish	do.	165 00	175 00	165 00	175 00	165 00	175 00	155 00	—	155 00	—	155 00	—
Nails, American	do.	85 00	90 00	85 00	—	85 00	—	85 00	—	80 00	85 00	80 00	85 00
English	do.	57 00	—	57 00	—	56 00	—	56 00	—	56 00	—	55 00	56 00
Lead, pig, English	per 100 pounds	9 75	10 25	9 50	10 00	9 00	9 50	8 25	8 45	8 20	8 45	9 25	9 50
Leather, sole, oak	per pound	35	45	35	45	35	46	34	45	32	42	34	43
hemlock	do.	35½	39	35	39	34	37½	33	35	29	32	28	33
Liquors:													
Domestic whisky	per gallon	2 25	2 28	2 23	2 26	2 28	2 30	2 26	2 27	2 26	2 26½	2 26	2 26½
Molasses, muscovado	do.	38	53	33	45	34	53	40	50	40	60	43	63½
Cuba, clayed	do.	35	40	32	36	31	42	35	40	37	41	38	42
New Orleans, fair to good	do.	1 00	1 15	85	1 10	90	1 10	90	1 05	85	1 05	85	1 05
Nails, cut	per 100 pounds	7 50	8 00	7 50	—	7 50	—	7 00	—	6 50	—	6 25	6 50
Naval stores:													
Spirits turpentine	per gallon	1 00	1 05	92	1 00	90	92½	92	95	87	90	—	95
Rosin, common	per barrel	—	6 00	5 12	—	4 37½	—	3 12½	—	—	3 25	3 12	3 25
Oil, olive, in casks	per gallon	1 85	1 90	1 75	1 90	1 65	1 75	1 65	1 70	1 60	1 65	1 85	1 90
linseed	do.	1 43	1 44	1 41	1 42	1 38	1 40	1 30	1 31	1 45	1 46	1 57	1 60
sperm, crude	do.	2 50	—	2 45	—	2 40	2 45	2 40	—	2 35	—	2 40	2 50
Paints, American red lead	per pound	—	14	—	13	—	13	—	13	—	12	—	12
white, in oil	do.	—	16	—	16	—	16	—	16	—	16	—	17
Petroleum, crude	per gallon	40	—	32½	—	28	29	25	26	28½	27	26½	27
refined	do.	81	82	73	74	63	65	60	61	55	57	—	58
Provisions:													
Beef, mess, plain to extra	per barrel	11 00	17 00	16 00	20 00	16 00	20 00	15 00	19 00	16 00	20 50	16 00	21 00
Pork, mess, western	do.	27 75	28 25	27 75	28 00	28 00	28 12½	25 87½	26 00	28 62	29 00	30 25	30 50
Hams, pickled	per pound	13½	16	16	18	17	18½	16½	18	16½	17½	17	19
Bacon	do.	15	16	14½	15½	15½	16	14½	15½	14½	15½	14½	16½
Lard, western	do.	15½	18½	14½	17½	17	19½	16	18½	18	21½	19	22½
Butter, western	do.	30	38	30	32	35	38	36	40	35	40	35	38
New York State	do.	44	48	25	37	40	45	42	42½	40	45	35	38
Cheese, western	do.	17	18½	17	19½	18	19	17	20	20	22	15	20
Rice, Carolina, fair to prime	per 100 pounds	12 00	13 00	12 00	13 00	12 00	13 00	11 50	12 50	11 50	13 00	11 50	13 00
Salt, Liverpool, ground	per sack	2 00	—	2 00	—	1 70	1 80	1 80	1 85	1 60	1 70	1 50	1 60
Turk's Island	do.	45	—	42	45	—	—	—	50	43	45	45	47½
Seeds, clover	per bushel	13	14	13½	14½	10½	12½	8½	11	8½	12	9½	10½
timothy	do.	4 00	4 50	4 25	4 50	3 50	4 19½	4 00	4 50	6 50	6 75	5 00	5 50
Sugar, Cuba, refining	per pound	10½	10½	10½	11	10	10½	10½	10½	10½	10½	10½	10½
Havana, white	do.	15½	17	14½	16	14½	16	14½	15½	14½	15½	14½	15½
Tallow, American, fair to prime	do.	13½	13½	12½	13	11½	12½	11½	12½	11½	12½	12	12½
Tea, Young Hyson	do.	90	1 15	90	1 15	90	1 15	75	90	70	90	70	90
Oolong, superior to fine	do.	1 10	1 35	1 10	1 35	1 10	1 35	1 00	1 20	80	1 00	90	1 10
Souchong, superior to fine	do.	80	90	80	90	80	90	80	90	80	90	80	90
Tin, Banca	do.	28½	—	27½	—	26	—	24	—	—	22½	20	—
Tobacco, Kentucky leaf	do.	10	18	9½	16½	9½	16½	9½	16½	9	14½	9	14½
Havana, common	do.	80	95	75	95	75	1 10	70	1 05	63½	1 05	63½	1 05
Wool, American, Saxon fleece	do.	70	75	70	75	72	75	75	80	65	70	60	65
extra pulled	do.	67	70	67	70	63	65	58	69	52	57	52	57
South American mestiza	do.	32	37	32	37	32	37	32	37	32	37	32	37

Statements showing the price of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1866.

Articles.	July.	August.	September.	October.	November.	December.
Breadstuffs:						
Wheat, northern per bushel.	\$2.75 to \$3 00	\$2 35 to \$2 75	\$2 50 to \$2 80	\$3 00 to \$3 10	\$3 05 to \$3 25	\$2 85 to \$3 00
red winter do.	2 30 to 2 60	2 40 to 2 65	2 50 to 2 70	2 70 to 2 80	2 50 to 2 90	— to —
Rye do.	1 05 to 1 35	80 to 1 10	88 to 1 10	1 10 to 1 40	1 20 to 1 45	1 05 to 1 25
Corn do.	85 to 90	79 to 80½	78 to 81	94 to 96	1 25 to 1 27	1 20 to 1 23
Oats do.	51 to 72	41 to 46	43 to 53	53 to 61	68 to 70	60 to 63
Barley do.	95 to 1 20	95 to 1 20	80 to 1 20	1 30 to 1 50	1 20 to 1 37	90 to 1 25
Wheat-flour, superfine per barrel.	6 85 to 8 60	5 75 to 7 50	5 50 to 7 65	9 75 to 10 50	10 25 to 11 50	7 85 to 9 50
New York State, do.	8 00 to 10 50	6 85 to 9 65	6 40 to 10 15	10 75 to 12 25	11 00 to 13 25	9 65 to 11 25
western do.	8 25 to 13 65	7 00 to 11 65	6 85 to 11 15	10 75 to 12 75	11 00 to 14 00	9 75 to 12 00
southern, family do.	10 35 to 11 85	9 56 to 11 10	9 75 to 11 30	11 90 to 13 40	12 85 to 14 25	13 00 to 16 00
Rye-flour do.	6 75 to 7 50	5 50 to 6 25	5 50 to 6 25	6 75 to 7 50	7 25 to 8 40	6 00 to 7 25
Corn-meal do.	4 75 to 5 25	4 50 to 4 90	4 50 to 4 90	5 00 to 5 25	6 00 to 6 25	5 75 to 6 00
Coal, anthracite per ton.	8 50 to 9 00	9 00 to 9 50	8 00 to 9 00	8 50 to 9 50	8 50 to 9 50	8 00 to 9 00
Coffee, Rio per pound.	18½ to 19	— to 20	— to 19½	— to 19½	18½ to 19	19 to 19
San Domingo do.	16½ to 17	16½ to 17	16½ to 17	16½ to 17	16½ to 17	16 to 17
Java do.	24 to 25½	24 to 25	25 to 26	25½ to 26	25½ to 26	25½ to 26
Copper bolts do.	43 to 45	— to 45	— to 45	— to 45	— to 43	— to 43
sheathing do.	43 to 45	— to 45	— to 45	— to 45	— to 43	— to 43
Cotton, low middling do.	32 to 33	33 to 35	30 to 31	33 to 39	36 to 38	32 to 34
middling do.	35 to 37	36 to 38	32 to 34	39½ to 42	39 to 41	33½ to 36
Fish:						
Mackerel, No. 1 Bay per barrel.	19 00 to —	— to 21 00	22 75 to 23 75	20 50 to 21 00	20 50 to 21 00	18 00 to 18 50
No. 2 Bay do.	— to 18 50	— to 18 50	18 75 to 19 00	18 00 to 18 25	18 00 to 18 25	17 50 to 18 00
Herring, pickled do.	4 60 to 6 00	4 00 to 6 00	4 00 to 6 00	5 00 to 9 00	5 00 to 8 50	5 50 to 7 50
Dry cod per cwt.	6 00 to 7 50	6 50 to 8 00	6 50 to 8 50	7 50 to 8 37½	7 50 to 8 25	6 75 to 7 25
Flax, American per pound.	20 to 25½	20 to 25½	18 to 24	18 to 24	17 to 23	16 to 23
Glass, American window, 8 by 10 per 50 feet.	5 50 to 7 25	5 50 to 7 25	5 50 to 7 25	5 50 to 7 75	5 50 to 7 25	5 50 to 7 25
French window, 8 by 10 do.	6 00 to 7 75	6 00 to 7 75	6 00 to 7 75	6 00 to 7 75	6 00 to 7 75	6 00 to 7 75
Gunpowder, rifle per 25 pounds.	7 50 to —	7 50 to —	7 50 to —	7 50 to —	7 50 to —	7 50 to —
blasting powder do.	— to 5 00	— to 5 00	— to 5 00	— to 5 00	— to 5 00	— to 5 00
Hemp, American, dressed per ton.	310 00 to 325 00	310 00 to 330 00	375 00 to 400 00	370 00 to 375 00	370 00 to 375 00	380 00 to 390 00
undressed do.	— to 250 00	— to 250 00	— to 260 00	— to 290 00	— to 290 00	290 00 to 300 00
Russia, clean do.	340 00 to —	340 00 to —	360 00 to 375 00	375 00 to 385 00	375 00 to 385 00	375 00 to 385 00
Hides, dry, Buenos Ayres per pound.	17½ to 20	19½ to 22	19½ to 22	21 to 22½	19 to 22	19 to 22
Rio Grande do.	— to 16	— to 17½	— to 18	18 to 18½	18 to 18½	18 to 18½
California do.	16½ to 17	18 to 18½	18½ to 19	18½ to 19	18½ to 19	18½ to 19
Hops, American do.	30 to 70	30 to 70	30 to 70	45 to 65	45 to 65	40 to 70
Indigo, Manila do.	70 to 1 10	70 to 1 10	65 to 1 10	65 to 1 10	65 to 1 10	65 to 1 10
Iron:						
Pig, American, No. 1 per ton.	46 00 to 48 00	47 00 to 48 00	48 00 to 50 00	48 00 to 50 00	50 00 to 51 00	50 00 to 51 00
Scotch do.	46 50 to 55 00	46 00 to 50 00	46 00 to 49 00	47 00 to 50 00	52 00 to 54 00	53 00 to 55 00
Bar, common, English do.	115 00 to 120 00	115 00 to —	115 00 to —	115 00 to —	110 00 to —	100 00 to —

refined.....do.	125 00	130 00	125 00	—	125 00	—	120 00	—	120 00	—	120 00	—	120 00	—
Swedish.....do.	170 00	—	170 00	—	170 00	—	165 00	170 00	—	170 00	—	—	—	170 00
Rails, American.....do.	85 00	90 00	85 00	90 00	85 00	90 00	85 00	90 00	85 00	90 00	85 00	90 00	85 00	90 00
English.....do.	55 00	—	55 00	—	55 00	—	55 00	—	55 00	—	55 00	—	55 00	—
Lead, pig, English.....per 100 pounds	7 00	7 50	6 87½	7 12	6 87½	7 12½	6 87½	7 00	6 87½	7 00	7 00	6 75	6 75	7 12½
Leather, sole, oak.....per pound	33	44	33	44	33	45	33	45	33	45	33	45	34	44
hemlock.....do.	34	35½	34	35½	36	36	34	36	34	36	34	35	33	34
Liquors:														
Domestic whiskey.....do.	2 20	—	2 20	2 25	—	2 25	2 42	2 43	2 41	2 42	2 41	2 42	2 41	2 43
Molasses, muscovado.....do.	45	65	45	65	45	60	45	60	46	60	46	60	50	65
Cuba, clayed.....do.	43	50	43	48	42	46	46	46	46	46	46	50	50	50
New Orleans, fair to good.....do.	80	1 10	80	1 10	80	1 10	80	1 10	80	1 10	80	1 10	80	1 10
Nails, cut.....per 100 pounds	6 75	7 00	6 75	7 00	6 75	7 00	7 00	7 25	7 00	7 25	7 00	7 25	7 00	7 25
Naval stores:														
Spirits turpentine.....per gallon	81	82	69	73	68	70	67	69	84	87	72	74	—	—
Rosin, common.....per barrel	2 87½	—	—	3 25	3 12	3 25	4 12	4 25	—	5 75	4 50	—	—	—
Oil, olive, in casks.....per gallon	2 00	2 05	1 90	—	1 75	—	1 80	—	1 80	—	1 75	—	1 80	—
linseed.....do.	1 80	1 81	1 80	1 81	1 80	1 82	1 65	1 70	1 70	—	1 40	—	1 41	—
sperm, crude.....do.	—	2 50	—	2 80	2 70	2 75	2 60	—	2 65	—	2 55	—	—	—
Paints, American red lead.....per pound	11	12	11	13	12	13	12	13	12½	13	12½	—	—	—
white, in oil.....do.	—	17	—	17	—	16	—	16	—	16	—	—	—	15
Petroleum, crude.....per gallon	23	23½	25	26	27	27½	25	25½	21½	22	21	—	—	—
refined.....do.	58	—	54	56	58	60	58	—	53	—	50	—	—	—
Provisions:														
Beef, mess, plain to extra.....per barrel	16 00	21 00	16 00	20 00	16 00	20 00	13 00	18 00	12 50	18 50	12 00	18 00	—	—
Pork, mess, western.....do.	31 50	32 00	31 25	31 75	32 50	33 00	33 00	33 50	32 50	35 00	21 50	22 00	—	—
Hams, pickled.....per pound	11½	20	18	20½	19½	21½	17½	18½	17	19	12½	13	—	—
Bacon.....do.	15	17½	15	16	14½	15	14	15	15	16	15	16½	—	—
Lard, western.....do.	19½	21½	18	20½	18½	20½	16½	18½	14	16	12	13½	—	—
Butter, western.....do.	30	35	27	32	27	35	27	35	27	35	27	35	—	—
New York State.....do.	30	35	33	38	35	43	35	43	35	43	35	40	—	—
Cheese, western.....do.	16	22	17	19½	17	18½	16	17½	14	16	14	16	—	—
Rice, Carolina, fair to prime.....per 100 pounds	12 00	13 00	12 00	13 00	12 50	14 00	14 50	15 25	13 50	15 00	12 00	13 00	—	—
Salt, Liverpool, ground.....per sack	1 60	1 70	1 80	1 90	2 12½	—	1 90	1 95	2 00	2 05	2 00	—	—	—
Turk's Island.....per bushel	52½	55	52½	—	50	—	45	46	55	—	56	—	—	—
Seeds, clover.....per pound	11	12½	—	12½	11½	12½	12	12½	13½	15½	14	16	—	—
timothy.....per bushel	6 50	7 00	7 00	7 50	6 75	7 25	3 00	3 62½	3 25	3 75	3 25	3 75	—	—
Sugar, Cuba, refining.....per pound	10½	10½	10½	11	10½	11½	10½	10½	10½	11	10	10½	—	—
Havana, white.....do.	14½	14½	14½	16	14½	16	14½	15½	14½	16	14	15½	—	—
Tallow, American, fair to prime.....do.	12½	13	12½	12½	12½	12½	12½	13½	12	12½	11½	12½	—	—
Tea, Young Hyson.....do.	75	1 00	75	1 00	75	1 00	85	1 10	85	1 10	85	1 10	—	—
Oolong, fine.....do.	95	1 00	95	1 10	95	1 20	95	1 20	95	1 20	1 00	1 25	—	—
Souchong, fine.....do.	90	1 05	90	1 05	90	1 05	90	1 05	90	1 05	90	1 05	—	—
Tin, Banca.....do.	19½	20	—	20½	—	23	—	25	—	24	23½	—	—	—
Tobacco, Kentucky leaf.....do.	8½	15	8½	15	—	18	—	18	8	18	8	—	—	—
Havana, common.....do.	85	1 05	85	1 05	75	1 00	75	1 00	75	1 00	75	1 00	—	—
Wool, American, Saxony fleece.....do.	60	65	60	65	62	65	58	68	58	68	50	65	—	—
extra pulled.....do.	55	60	55	60	52	57	52	57	50	57	50	55	—	—
South American mestiza.....do.	32	37	32	37	32	37	32	37	32	34	32	34	—	—

Statements showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1867.

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REPORT ON THE FINANCES.

Articles.	January.		February.		March.		April.		May.		June.	
Breadstuffs:												
Wheat, northern amber..... per bushel.	\$3 05	to \$3 15	\$2 90	to \$3 05	\$1 85	to \$3 05	\$3 10	to \$3 25	\$3 25	to \$3 40	\$3 00	to \$3 25
Milwaukee club..... do.	2 05	2 45	1 90	2 33	1 85	2 35	2 15	2 75	2 50	3 00	2 15	2 60
Rye..... do.	1 05	1 32	1 13	1 30	1 05	1 25	1 30	1 48	1 55	1 70	1 60	1 78
Corn..... do.	1 15	1 17	1 09	1 12	1 07	1 09	1 20	1 23	1 36	1 42	1 20	1 28
Oats..... do.	64	66	59	64	58	61	66	70	80	82	82	83
Barley..... do.	75	1 15	82	1 18	82	1 24	87	1 20	1 10	1 30	1 10	1 30
Wheat-flour, superfine..... per barrel.	9 25	10 60	9 00	9 85	8 70	9 75	9 85	10 90	11 00	12 00	9 50	10 50
New York State..... do.	11 00	12 50	10 00	11 65	9 85	11 50	11 00	12 80	12 00	14 00	11 25	12 20
western..... do.	10 25	13 25	9 85	13 00	9 75	11 75	11 10	13 40	12 50	15 50	11 40	13 75
southern, family..... do.	11 40	13 00	11 00	12 25	10 60	12 00	11 50	13 25	12 75	14 50	12 00	13 50
Rye-flour..... do.	6 75	8 00	6 75	7 85	6 75	8 00	7 50	8 25	8 25	9 00	8 00	9 00
Corn-meal..... do.	5 00	5 30	5 00	5 40	5 10	5 50	5 40	6 00	6 35	7 00	5 90	6 25
Coal, anthracite..... per ton.	8 00	8 50	8 00	8 50	7 00	7 50	7 50	8 00	7 60	8 00	6 50	7 00
Coffee, Rio..... per pound.	18	—	18	18½	18	12½	18½	19	18½	19½	18½	19
San Domingo..... do.	16	16½	15	16½	15	16	16	16	15½	16	15½	16
Java..... do.	25	25½	24½	25½	24½	25½	25	25	24	25	24½	25
Copper bolts..... do.	—	43	—	40	—	40	—	38	36	—	36	—
sheathing..... do.	40	43	40	41	39	40	36	37	36	—	36	—
Cotton, low middling..... do.	34	35	33	34	31	32	26	27	25	26	25	26
middling..... do.	35½	36½	33½	35	32	33	27½	29	27	28	27½	28½
Fish:												
Mackerel, No. 1 Bay..... per barrel.	17 00	18 00	17 10	18 00	17 00	17 25	18 00	18 25	18 25	18 50	—	19 25
No. 2 Bay..... do.	16 00	17 00	16 50	17 00	16 50	16 75	16 75	17 00	16 75	17 00	—	18 00
Herring, pickled..... do.	5 50	7 00	5 50	7 00	5 50	6 50	5 50	6 50	5 00	6 10	5 00	6 00
Dry cod..... per cwt.	6 50	7 75	6 00	6 50	5 75	6 00	5 00	5 50	6 25	6 50	6 25	6 50
Flax, American..... per pound.	16	23	16	23	16	23	16	23	16	23	16	23
Glass, American window, 8 by 10..... per 50 feet.	5 50	7 25	5 50	7 25	5 50	7 25	5 50	7 25	5 50	7 25	5 50	7 25
French window, 8 by 10..... do.	6 50	8 25	7 75	—	6 00	7 75	6 00	7 75	6 00	7 75	6 00	7 75
Gunpowder, rifle..... per 25 pounds.	7 50	—	7 50	—	7 50	—	7 50	—	7 50	—	6 50	—
blasting powder..... do.	—	5 00	—	5 00	—	5 00	—	5 00	—	5 00	—	4 00
Hemp, American, dressed..... per ton.	380 00	390 00	370 00	380 00	350 00	375 00	370 00	385 00	370 00	385 00	370 00	385 00
undressed..... do.	290 00	300 00	270 00	275 00	260 00	270 00	275 00	280 00	275 00	280 00	275 00	280 00
Russia, clean..... do.	375 00	385 00	375 00	—	350 00	—	345 00	350 00	345 00	350 00	345 00	350 00
Hides, dry, Buenos Ayres..... per pound.	19	22	19	22	19½	22	19½	21½	19½	21½	20	22
Rio Grande..... do.	17	17½	18	—	18	—	18	—	18	—	18½	—
California..... do.	18	18½	18	19	18	19	18	18½	18	18½	18	19
Hops, American..... do.	40	70	50	70	45	70	45	70	45	70	45	70
Indigo, Manila..... do.	65	1 10	65	1 10	65	1 10	65	1 10	65	1 00	65	1 00
Iron:												
Pig, American, No. 1..... per ton.	49 00	50 00	46 00	47 00	45 00	46 00	42 00	—	38 00	40 00	40 00	44 00
Scotch..... do.	48 00	50 00	46 00	48 00	42 00	44 00	41 00	44 00	39 00	43 00	41 00	44 00
Bar, common, English..... do.	105 00	—	102 50	115 00	102 50	107 50	100 00	105 00	100 00	105 00	100 00	105 00

Refined, &.....do.	115 00	—	112 50	117 50	112 50	117 50	110 00	115 00	110 00	115 00	110 00	115 00
Swedish.....do.	—	170 00	—	162 50	162 50	—	—	160 00	—	160 00	—	160 00
Rails, American.....do.	85 00	90 00	85 00	90 00	82 50	85 00	82 50	85 00	82 50	85 00	82 50	85 00
English.....do.	53 00	—	55 00	—	53 00	54 00	53 00	—	53 00	54 00	53 00	54 00
Lead, pig, English.....per 100 pounds.	6 75	7 12½	6 37½	7 87½	6 70	7 12½	6 50	6 87½	6 50	6 87½	6 50	6 87½
Leather, sole, oak.....per pound.	33	44	34	44	37	41	38	42	38	46	38	46
hemlock.....do.	32	33	32	33	30	31	28½	30	30½	31½	29½	31
Liquors:												
Domestic whisky.....do.	2 41	2 43	2 35	2 42	2 30	2 33	2 30	2 33	2 30	2 33	2 30	2 33
Molasses, muscovado.....do.	42	55	40	50	50	55	48	55	50	60	48	58
Cuba, clayed.....do.	65	43	38	40	48	—	46	49	48	50	47	50
New Orleans, fair to good.....do.	65	85	80	88	80	88	82	88	80	88	80	88
Nails, cut.....per 100 pounds.	6 75	7 00	6 50	6 75	6 50	—	6 25	—	6 00	6 25	6 00	—
Naval stores:												
Spirits of turpentine.....per gallon.	66	68	66	68	71	72	76	78	73	76	61	63
Rosin, common.....per barrel.	4 37½	—	3 87½	—	4 25	—	4 25	—	3 75	—	4 00	4 12
Oil, olive, in casks.....per gallon.	1 70	—	1 65	—	1 60	—	1 60	—	1 60	—	1 60	—
linseed.....do.	1 31	1 33	—	1 20	1 25	1 37	1 28	1 30	1 35	1 37	1 37	1 40
sperm, crude.....do.	2 60	—	2 65	—	2 70	—	2 50	—	2 40	—	2 40	—
Paints, American red lead.....per pound.	12	12½	12	—	—	12	11½	12	11½	12	11½	12
white, in oil.....do.	12½	15	—	14	—	14	—	14½	—	14½	—	14½
Petroleum, crude.....per gallon.	18½	19	19	—	17	18	16½	17	16	—	16	—
refined.....do.	40	45	—	45	—	46	—	40	—	40	—	41
Provisions:												
Beef, mess, plain to extra.....per barrel.	12 00	17 00	12 00	18 00	12 00	18 00	12 00	20 00	13 00	21 00	14 50	21 00
Pork, mess, western.....do.	20 00	20 75	19 50	20 00	20 50	21 10	23 25	23 75	23 00	23 25	23 00	23 25
Hams, pickled.....per pound.	10	12	10	11½	11	13	13½	14½	12	13½	12½	14½
Shoulders.....do.	9	10	8½	9½	9	10	9½	10½	8½	9½	8½	10½
Lard, western.....do.	11½	12½	11½	13½	11½	13	12	14½	12	13½	12½	13½
Butter, western.....do.	20	25	20	25	20	*28	15	20	12	15	12	15
New York State, fine.....do.	38	43	38	40	33	38	30	35	28	30	20	22
Cheese, western.....do.	14	16	15	18	15	18	16	18	17	18	17	18
Rice, Carolina, fair to prime.....per 100 pounds.	9 00	9 25	10 50	10 75	10 00	10 75	10 00	10 75	10 25	11 25	11 50	12 50
Salt, Liverpool, ground.....per sack.	1 90	—	2 10	—	2 10	—	1 75	2 00	1 90	2 00	1 80	1 95
Turk's Island.....per bushel.	55	—	57	—	57½	—	52½	—	50	—	42½	45
Seeds, clover.....per pound.	13	14½	14	15	13	14½	15½	17	14	17	11	14
timothy.....per bushel.	3 00	3 10	3 25	3 75	3 50	4 00	3 75	4 00	3 25	—	3 00	3 25
Sugar, Cuba, refining.....per pound.	9	9½	10	10½	10½	10½	10	10½	10	10½	10½	10½
Havana, white.....do.	13	14½	13	14½	13½	14½	13	14½	13	14½	14	15
Tallow, American fair to prime.....do.	11½	11½	11½	11½	11½	11½	11	11½	10½	11½	11½	11½
Tea, Young Hyson.....do.	85	1 10	85	1 10	85	1 10	80	1 00	80	1 00	85	1 10
Oolong, fine.....do.	1 00	1 25	1 00	1 25	1 00	1 25	95	1 25	95	1 25	90	1 20
Souchong.....do.	90	1 05	90	1 05	90	1 05	85	1 10	85	1 10	85	1 15
Tin, Banca.....do.	23	23½	—	24	—	23½	25	26	—	25	—	25½
Tobacco, Kentucky leaf.....do.	10	12	10	11	9½	12½	10	12	10	12	10	12
Havana, common.....do.	60	70	65	75	60	70	60	70	60	70	60	70
Wool, American, Saxony fleece.....do.	50	65	50	65	50	65	62½	75	62½	75	62½	75
extra pulled.....do.	50	55	50	55	50	55	50	55	50	55	50	55
South American mestiza.....do.	32	34	32	34	32	34	32	34	32	34	32	34

* Hitherto Western Reserve.

Statement showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1867.

Articles.	July.		August.		September.		October.		November.		December.	
Breadstuffs:												
Wheat, northern amber per bushel.	\$3 00	to \$3 15	\$2 32	to \$2 35	\$2 30	to \$2 34	\$2 80	to \$2 90	\$2 70	to \$2 75	—	to \$2 70
Milwaukee club do.	1 50	2 60	1 50	2 25	1 90	2 20	2 30	2 50	2 18	2 30	\$2 25	2 40
Rye do.	1 40	1 60	1 45	1 60	1 40	1 50	1 56	1 65	1 68	1 75	1 70	1 75
Corn do.	1 05	1 12	1 00	1 12	1 12	1 18	1 30	1 35	1 37	1 39	1 32	1 35
Oats do.	.90	.92	.85	.93	.64	.69	—	.76	.79	.80	.80	.82
Barley do.	1 04	1 25	1 00	1 20	1 00	1 20	1 40	1 55	1 35	1 60	1 50	1 75
Wheat-flour, superfine per barrel.	7 10	8 50	7 50	8 50	6 70	7 70	8 65	9 80	8 25	9 10	8 25	9 00
New York State do.	8 75	11 10	8 75	12 00	8 40	10 50	10 50	11 15	9 75	10 35	9 65	10 40
western do.	8 75	12 75	8 75	12 75	8 25	11 50	10 50	12 00	9 50	11 75	9 50	11 00
southern, family do.	9 75	11 75	9 00	11 00	9 25	10 25	10 85	12 00	10 25	11 00	9 85	10 85
Rye-flour do.	6 75	9 00	7 00	9 25	5 50	7 50	7 00	8 50	7 50	9 25	7 25	9 00
Corn-meal do.	5 50	6 00	5 50	6 50	5 85	6 50	6 35	7 10	6 65	7 50	6 10	6 65
Coal, anthracite per ton.	6 50	7 00	6 50	6 70	6 50	7 00	6 50	7 00	6 50	7 00	6 50	7 00
Coffee, Rio per pound.	19	19½	19	19½	19	—	18½	19	17½	18	17½	17½
San Domingo do.	15½	16	15½	16	15½	16½	16	16½	15½	16	15½	16
Java do.	24	25	24½	25	—	25	24½	25	24½	25½	25	25½
Copper bolts do.	35	37	—	35	—	35	—	34	—	35	—	35
sheathing do.	—	35	—	33	33	34	33	—	—	33	—	33
Cotton, low middling do.	24	25	26	28	25	26	18	19	18	19	16	17
middling do.	26½	27½	28½	29½	27	28	20	21	19	20	17	18½
Fish:												
Mackérél, No. 1 Bay per barrel.	17 00	17 25	20 00	20 50	18 25	—	19 00	20 00	19 00	20 00	16 00	16 50
No. 2 Bay do.	16 00	16 50	13 00	—	14 00	—	14 50	—	12 00	12 50	11 50	12 00
Herring, pickled do.	4 50	5 50	4 50	5 50	4 50	5 50	4 50	5 50	4 50	5 50	5 00	7 50
Dry cod per cwt.	6 25	6 50	6 50	6 75	6 50	7 00	6 00	6 50	4 50	6 12	4 75	6 00
Flax, American per 50 feet.	16	23	16	23	16	23	16	23	15½	22½	15½	22½
Glass, American window, 8 by 10 per 50 feet.	5 50	7 25	7 25	5 50	7 25	5 50	7 25	5 50	7 25	5 50	6 25	4 75
French window, 8 by 10 do.	6 00	7 75	7 75	6 00	7 25	6 00	7 75	6 00	7 75	6 00	6 25	4 25
Gunpowder, rifle per 25 pounds.	6 50	—	6 50	—	6 50	—	6 50	—	6 50	—	6 50	—
blasting powder do.	—	4 00	—	4 00	—	4 00	—	4 00	—	4 00	—	4 50
Hemp, American, dressed per ton.	360 00	370 00	340 00	360 00	340 00	360 00	350 00	360 00	350 00	360 00	350 00	360 00
undressed do.	270 00	290 00	270 00	290 00	270 00	290 00	230 00	240 00	230 00	240 00	230 00	240 00
Russia, clean do.	345 00	350 00	345 00	350 00	—	350 00	—	350 00	—	350 00	—	350 00
Hides, dry, Buenos Ayres per pound.	.21	.23	.21	.22	.21	.22	.21	.22	.21	.22	.18	.20
Rio Grande do.	—	.21	.21	—	.20½	.21½	.20½	—	.20½	.21	.19	—
California do.	.19	.20	.19	.20	.20	.20½	.20	.20½	.20	.20½	.18½	.19
Hops, American do.	.45	.70	.45	.70	.45	.70	.40	.70	.50	.70	.40	.70
Indigo, Manila do.	.65	1 00	.65	1 00	.65	1 00	.65	1 00	.65	1 00	.65	1 00
Iron:												
Pig, American, No. 1 per ton.	42 00	44 00	42 00	44 00	44 00	45 00	44 00	—	44 00	—	41 00	—
Scotch do.	40 00	45 00	41 50	45 00	42 00	45 00	42 00	45 00	40 50	44 00	38 00	40 00
Bar, common English do.	90 00	95 00	90 00	95 00	90 00	95 00	95 00	100 00	95 00	100 00	90 00	95 00

refined.....do.....	100 00	105 00	100 00	105 00	100 00	105 00	105 00	110 00	105 00	110 00	100 00	105 00
Swedish.....do.....	—	155 00	—	155 00	—	155 00	—	155 00	—	155 00	—	155 00
Rails, American.....do.....	79 00	82 50	79 00	82 50	79 00	82 50	79 00	82 50	79 00	82 50	—	82 50
English.....do.....	53 00	54 00	52 50	53 00	52 50	53 00	52 50	53 00	52 50	53 00	52 50	53 00
Lead, pig, English.....per 100 pounds.....	6 56	6 87½	6 50	6 87½	6 50	6 87½	6 55	6 87½	6 50	6 87	6 37	6 75
Leather, sole, oak.....per pound.....	38	46	38	46	38	46	38	46	38	46	38	46
hemlock.....do.....	30½	31½	30½	31½	30	31½	30	31½	30	31	28	30
Liquors:												
Domestic whiskey, in bond.....per gallon.....	31	35	32	36	33	37	32	38	30	36	32	38
Molasses, muscovado.....do.....	48	53	46	56	48	56	50	57	48	55	45	52
Cuba, cayed.....do.....	45	47	46	48	46	48	47	49	46	48	39	42
New Orleans, fair to good.....do.....	80	95	75	80	80	85	90	95	85	95	85	1 00
Nails, cut.....per 100 pounds.....	5 75	6 00	5 62½	—	5 62½	5 75	5 62½	5 75	5 62½	5 75	5 62½	5 75
Naval stores:												
Spirits turpentine.....per gallon.....	56	60	58	60	60	62	58	60	54	55	55	57
Rosin, common.....per barrel.....	3 00	3 25	3 62½	—	4 12½	—	3 75	—	3 60	3 62	2 87	—
Oil, olive, in casks.....per gallon.....	1 60	—	1 55	—	1 55	1 60	1 65	1 70	1 65	—	1 65	1 75
linseed.....do.....	1 35	1 36	1 31	1 32	1 25	—	1 28	1 31	1 11	1 14	1 00	1 03
sperm, crude.....do.....	2 45	—	2 00	—	2 00	2 05	—	—	2 25	2 30	2 10	2 15
Paints, American red lead.....per pound.....	11	12	11½	12	11	11½	—	11½	—	11½	—	11
white, in oil.....do.....	—	14½	—	14½	—	14½	—	14½	11	14	—	14
Petroleum, crude.....per gallon.....	16	17	—	18	18	18½	18½	19	—	19½	17	—
refined.....do.....	38	38½	50	—	49	—	—	50	—	50	43	44
Provisions:												
Beef, mess, plain to extra.....per barrel.....	18 00	28 00	18 00	24 00	18 00	24 00	18 00	24 00	16 00	23 00	13 00	18 00
Pork, mess, western.....do.....	22 00	22 50	23 50	23 75	24 50	25 00	23 75	24 00	21 00	21 75	21 50	21 85
Hams, pickled.....per pound.....	12	14	12	15	15	16½	16	18	15	17	11½	13
Shoulders.....do.....	9	10	11½	12	12	12½	12	13	11½	12½	8	9
Lard, western.....do.....	11½	12½	12½	13½	12½	14	14	15	13	13½	12½	13
Butter, Western Reserve.....do.....	18	22	18	24	18	28	18	33	18	37	18	37
New York State, fine.....do.....	18	22	20	28	22	28	24	33	28	38	28	40
Cheese, western.....do.....	13	14½	13	14	12	14	12	13	14	16	14	16
Rice, Carolina, fair to prime.....per 100 lbs.....	11 50	12 50	12 00	12 50	11 50	12 50	11 00	12 00	9 50	10 50	8 50	9 25
Salt, Liverpool, ground.....per sack.....	1 90	1 95	1 90	1 95	1 90	1 95	2 00	2 05	1 95	2 00	1 95	2 00
Turk's Island.....per bushel.....	46	48	46	48	52	—	50	—	48	50	49	50
Seeds, clover.....per pound.....	11½	12½	12½	13	12	12½	13	13½	12½	13½	11½	12½
timothy.....per bushel.....	3 00	3 25	—	3 25	—	3 25	2 75	3 00	2 50	2 75	2 50	2 75
Sugar, Cuba, refining.....per pound.....	10½	11½	10½	11½	10½	11½	11	11	11	11½	11½	11½
Havana, white.....do.....	14½	16	14½	16	14½	16	14½	16½	14½	16	14½	15½
Tallow, American, fair to prime.....do.....	11	11½	11½	11½	11½	12½	12	12½	11½	12	11½	11½
Tea, Young Hyson.....do.....	70	1 05	70	1 05	70	1 05	70	1 05	70	1 05	70	1 05
Oolong, fine.....do.....	85	1 10	85	1 10	85	1 10	85	1 10	85	1 10	85	1 10
Souchong.....do.....	90	1 05	90	1 05	90	1 05	90	1 05	90	1 05	90	1 05
Tin, Banca.....do.....	26	26½	—	26½	—	26½	—	27	26½	27	26½	—
Tobacco, Kentucky leaf.....per pound.....	10	0 12½	10½	16	10	15½	12½	16	12½	16	12½	16
Havana, common.....do.....	60	70	60	70	60	70	60	70	60	70	60	70
Wool, American, Saxony fleece.....do.....	55	65	55	65	55	65	57	62	55	60	55	60
extra pulled.....do.....	45	50	45	50	45	50	45	50	45	50	45	50
South American mestiza.....do.....	32	34	32	34	32	34	28	32	28	32	28	32

Statement showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1868.

Articles.	January.	February.	March.	April.	May.	June.
Breadstuffs:						
Wheat, northern amber..... per bushel.	\$2 80 to \$2 85	\$2 80 to \$2 90	\$2 75 to \$2 85	\$2 80 to \$2 90	\$2 90 to \$3 00	\$2 65 to \$ 2 75
Milwaukee club..... do.	2 32 to 2 55	2 35 to 2 53	2 35 to 2 58	2 37 to 2 55	2 35 to 2 58	2 37 to 2 55
Rye..... do.	1 70 to 1 80	1 72 to 1 80	1 82 to 1 88	1 89 to 1 95	2 00 to 2 15	2 05 to 2 10
Corn..... do.	1 38 to 1 44	1 24 to 1 25	1 25 to 1 28	1 21 to 1 25	1 13 to 1 15	1 11 to 1 17
Oats..... do.	84 ⁺ to 87	83 ⁺ to 85	82 ⁺ to 85	85 to 87	83 ⁺ to 85	85 to 86 ⁺
Barley..... do.	1 80 to 2 10	1 90 to 2 15	1 80 to 2 10	2 10 to 2 35	2 10 to 2 25	2 10 to 2 25
Wheat-flour, superfine..... per barrel.	10 60 to 9 40	8 70 to 9 25	8 85 to 9 50	9 25 to 9 60	9 15 to 9 75	7 75 to 8 40
New York State..... do.	10 10 to 10 85	10 25 to 10 85	10 80 to 10 95	10 00 to 10 95	10 00 to 10 60	8 65 to 9 25
western..... do.	9 75 to 11 75	9 65 to 11 75	9 75 to 11 50	9 85 to 11 50	10 00 to 10 50	8 60 to 9 10
southern, family..... do.	10 75 to 11 60	10 40 to 11 35	9 25 to 10 50	9 75 to 13 00	10 00 to 13 00	9 25 to 10 50
Rye-flour..... do.	7 75 to 9 50	7 50 to 9 25	7 60 to 9 50	7 75 to 9 65	8 50 to 9 80	8 25 to 10 00
Corn-meal..... do.	6 15 to 6 50	6 00 to 6 40	6 00 to 6 30	5 85 to 6 25	5 75 to 6 35	5 40 to 6 35
Coal, anthracite..... per ton.	6 50 to 7 00	7 00 to 7 50	7 00 to 7 50	7 00 to 8 00	6 50 to 7 00	6 50 to 7 00
Coffee, Rio..... per pound.	16 ⁺ to 17 ⁺	17 to 17 ⁺	17 to 17 ⁺	17 ⁺ to 17 ⁺	17 to 17 ⁺	16 ⁺ to 17 00
San Domingo..... do.	15 to 16	15 to 16	14 ⁺ to 15 ⁺	14 ⁺ to 15 ⁺	14 ⁺ to 15	14 ⁺ to 15
Java..... do.	25 ⁺ to 26 ⁺	25 to 25 ⁺	24 ⁺ to 25 ⁺	24 to 25	23 to 24	22 ⁺ to 23 ⁺
Copper bolts..... do.	— to 35	— to 35	33 to —	33 to —	33 to —	33 to —
sheathing..... do.	— to 33	— to 33	33 to —	33 to —	33 to —	33 to —
Cotton, low middling..... do.	15 to 15 ⁺	18 ⁺ to 19 ⁺	24 ⁺ to 25 ⁺	28 ⁺ to 29	31 ⁺ to 32 ⁺	29 ⁺ to 30 ⁺
middling..... do.	15 ⁺ to 16 ⁺	19 ⁺ to 20 ⁺	25 to 25 ⁺	29 to 29 ⁺	32 ⁺ to 33 ⁺	30 ⁺ to 31 ⁺
Fish:						
Mackerel, No. 1 Bay..... per barrel.	15 75 to —	17 00 to 17 50	— to 19 50	20 00 to 20 50	20 00 to 21 50	23 00 to 23 25
No. 2 Bay..... do.	— to 12 00	12 50 to 13 00	14 00 to 14 50	14 00 to 15 00	16 00 to 16 50	— to 18 50
Herring, pickled..... do.	6 00 to 8 00	6 00 to 8 00	6 90 to 8 75	6 50 to 9 00	6 50 to 9 00	6 00 to 9 50
Dry cod..... per cwt.	4 50 to 6 00	5 00 to 6 50	5 50 to 6 50	5 25 to 7 00	5 75 to 7 00	6 00 to 7 25
Flax, American..... per pound.	15 to 22 ⁺	15 ⁺ to 22 ⁺	15 ⁺ to 22 ⁺	16 to 24	16 to 24	16 to 24
Glass, American window, 8 by 10..... per 50 feet.	4 75 to 6 25	4 75 to 6 25	4 75 to 6 25	4 75 to 6 25	4 75 to 6 25	4 75 to 6 25
French window, 8 by 10..... do.	4 25 to 6 25	4 75 to 6 25	4 75 to 6 25	6 25 to 8 50	6 25 to 8 50	6 25 to 8 50
Gunpowder, rifle..... per 25 pounds.	6 50 to —	6 50 to —	6 50 to —	6 50 to —	6 50 to —	6 50 to —
blasting powder..... do.	— to 400 00	— to 400 00	— to 400 00	— to 400 00	— to 400 00	— to 400 00
Hemp, American, dressed..... per ton.	350 00 to 360 00	325 00 to 335 00	320 00 to 330 00	320 00 to 330 00	320 00 to 330 00	270 00 to 290 00
undressed..... do.	230 00 to 240 00	170 00 to 180 00	210 00 to 240 00	210 00 to 240 00	210 00 to 240 00	175 00 to 180 00
Russia, clean..... do.	— to 350 00	— to 250 00	— to 250 00	240 00 to 250 00	240 00 to 250 00	240 00 to 245 00
Hides, dry, Buenos Ayres..... per pound.	18 to 19	19 to 19 ⁺	19 ⁺ to 20 ⁺	20 to 21	20 to 21	20 ⁺ to 21 ⁺
Rio Grande..... do.	18 ⁺ to 19	18 ⁺ to 19	19 to 20	20 to 21	20 ⁺ to 21	20 ⁺ to 21
California..... do.	18 ⁺ to 19	18 ⁺ to 19	19 to 19 ⁺	19 to 19 ⁺	19 to 19	19 to 19 ⁺
Hops, American..... do.	50 to 65	50 to 65	40 to 65	63 to 40	55 to 35	55 to 35
Indigo, Manila..... do.	65 to 1 00	65 to 1 00	65 to 1 00	70 to 95	70 to 95	70 to 95
Iron:						
Pig, American, No. 1..... per ton.	38 00 to 40 00	35 00 to 36 00	38 00 to 39 00	39 00 to 40 00	38 00 to 39 00	39 00 to 40 00
Scotch..... do.	35 00 to 37 00	37 00 to 41 00	39 00 to 42 00	40 00 to 43 00	39 00 to 42 00	39 00 to 42 00
Bar, common English..... do.	90 00 to 95 00	85 00 to 90 00	85 00 to 90 00	85 00 to 90 00	85 00 to 90 00	85 00 to 90 00

refined.....do.....	100 00	105 00	95 00	100 00	95 00	100 00	95 00	100 00	95 00	100 00	95 00	100 00	95 00	100 00
Swedish.....do.....	—	155 00	—	150 00	—	150 00	—	150 00	—	150 00	—	150 00	—	150 00
Rails, American.....do.....	—	82 50	82 50	—	79 00	82 00	78 00	80 00	78 00	80 00	78 00	80 00	78 00	80 00
English.....do.....	52 00	—	—	53 60	52 00	53 00	50 00	52 50	52 00	53 00	52 00	53 00	52 00	53 00
Lead, pig, English.....per 100 pounds.....	6 45	6 75	6 45	6 75	6 45	6 87	6 30	6 87	6 37½	6 87	6 37½	6 87	6 37½	6 87½
Leather, sole, oak.....per pound.....	38	46	38	44	38	46	38	44	38	44	38	44	38	44
hemlock.....do.....	27	29	28	28½	26	28	27	28	27	28	27	28	26½	28
Liquors:														
Domestic whisky, in bond.....per gallon.....	34	40	34	40	20	25	25	30	30	35	30	35	30	35
Molasses, muscovado.....do.....	40	48	46	49	48	55	48	55	48	55	48	55	49	60
Cuba, clayed.....do.....	37	40	46	48	44	47	45	47	46	48	47	49	47	49
New Orleans, fair to good.....do.....	70	90	75	95	75	93	80	95	80	95	80	95	80	95
Nails, cut.....per 100 pounds.....	5 50	—	5 37	5 50	5 25	5 37½	5 12½	5 37½	5 00	5 25	4 87½	5 00	—	—
Naval stores:														
Spirits turpentine.....per gallon.....	50	52	57	57½	—	74	—	63½	64½	75	76	45	45½	—
Rosin, common.....per barrel.....	2 95	—	2 75	2 83½	3 30	—	3 12½	3 25	3 30	—	—	2 87	3 00	—
Oil, olive, in casks.....per gallon.....	1 65	1 70	—	1 20	—	2 80	—	2 50	2 50	2 60	2 40	—	—	—
linseed.....do.....	1 00	1 03	1 15	1 18	1 20	1 23	1 20	1 23	1 14	1 17	1 13	—	1 15	—
sperm, crude.....do.....	2 10	2 15	2 00	2 05	2 00	2 05	2 00	—	2 00	—	2 00	—	—	—
Paints, American red lead.....per pound.....	11	11½	11	11½	11	11½	10½	11	10½	11½	10½	11	11	11
white, in oil.....do.....	—	13	—	13	—	13½	—	13½	—	14	—	14	—	14
Petroleum, crude.....per gallon.....	16½	—	16	16½	16	17	17	—	17½	18	—	17½	—	17½
refined.....do.....	43	—	42	43	42	43	41½	—	34	—	—	—	—	36½
Provisions:														
Beef, mess, plain to extra.....per barrel.....	12 00	18 00	13 00	19 00	13 00	19 00	14 00	20 00	15 00	20 50	15 00	20 50	15 00	20 50
Pork, mess, western.....do.....	20 90	21 15	20 60	20 75	22 70	23 00	20 75	21 25	23 00	23 75	23 75	24 00	—	—
Hams, pickled.....per pound.....	11½	13	12	12	12	13½	14½	15½	17½	18½	16½	17½	—	—
Shoulders.....do.....	8	9	8	9½	10½	11½	10½	11½	13½	13½	12½	13½	—	—
Lard, western.....do.....	12½	13½	13	13½	14½	15½	15½	16½	18½	19	16½	17½	—	—
Butter, Western Reserve.....do.....	18	30	28	33	25	33	22	32	38	45	30	32	—	—
New York State, fine.....do.....	40	48	44	46	45	50	48	52	50	52	30	36	—	—
Cheese, western.....do.....	11	16	13½	14	12	14	12	14	14	15	14	15	—	—
Rice, Carolina, fair to prime.....per 100 pounds.....	8 50	9 50	10 00	11 25	11 00	11 50	10 75	11 25	10 75	11 50	10 75	11 62	—	—
Salt, Liverpool, ground.....per sack.....	2 60	—	2 60	—	2 50	—	2 50	—	2 50	—	1 65	1 85	—	—
Turk's Island.....per bushel.....	48	—	45	46	45	46	45	46	45	45	45	—	—	—
Seeds, clover.....per pound.....	11½	12½	12½	13½	13	14	11½	12	10	10½	10½	10½	—	—
timothy.....per bushel.....	2 50	2 75	2 75	3 00	2 75	3 00	2 50	2 60	2 40	2 50	2 50	2 60	—	—
Sugar, Cuba refining.....per pound.....	11	11½	11½	11½	11	11½	10½	11½	10½	10½	11½	11½	—	—
Havana, white.....do.....	14½	15½	14	15½	14½	15	13½	15	14½	15½	14½	16½	—	—
Tallow, American, fair to prime.....do.....	11	11½	10½	11½	11½	11½	12	12½	12½	12½	12½	12½	—	—
Tea, Young Hyson.....do.....	75	1 00	75	1 00	78	1 00	78	1 00	90	1 00	80	1 10	—	—
Oolong, fine.....do.....	85	1 10	80	1 10	90	1 10	90	1 10	80	1 10	95	1 10	—	—
Souchong.....do.....	90	1 05	90	1 05	90	1 10	90	1 10	90	1 10	95	1 05	—	—
Tin, Banca.....do.....	26	—	26	—	26	—	20½	26½	27½	27½	27½	27½	—	—
Tobacco, Kentucky leaf.....do.....	11	15	9½	14	09	12	9	12	8	12	11	15	—	—
Havana, common.....do.....	75	80	75	80	75	80	75	85	80	85	80	85	—	—
Wool, American, Saxony fleece.....do.....	55	60	55	60	50	60	55	60	55	60	55	60	—	—
extra pulled.....do.....	45	50	45	50	40	45	40	45	45	50	43	49	—	—
South American mestiza.....do.....	28	32	28	32	28	32	28	32	28	32	28	32	—	—

Statement showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1868.

Articles.	July.		August.		September.		October.		November.		December.	
Breadstuffs:												
Wheat, northern amber.....per bushel..	\$2 50	to \$2 60	\$2 40	to \$2 45	\$2 30	to \$2 35	\$2 25	to \$2 30	\$2 05	to \$2 10	\$1 85	to \$2 00
Wheat, Milwaukee club.....do.....	1 85	2 15	1 85	2 00	1 75	1 90	1 75	1 85	1 70	1 80	1 60	1 70
Rye.....do.....	1 70	1 75	1 75	1 85	1 40	1 60	1 65	1 75	1 40	1 55	1 45	1 55
Corn.....do.....	1 00	1 04	1 05	1 13	1 16	1 23	1 15	1 18	1 13	1 16½	1 12	1 17
Oats.....do.....	81	82	82	83	81	83	74	—	74	75	75	76
Barley.....do.....	2 00	2 25	2 00	2 25	2 00	2 25	2 20	2 29	1 90	2 20	2 00	2 20
Wheat-flour, superfine.....per barrel..	6 50	7 15	7 25	8 00	7 00	8 00	6 65	7 25	5 90	6 25	5 60	6 15
New York State.....do.....	7 70	8 40	8 50	9 50	8 00	9 00	7 65	8 15	6 35	6 85	6 60	7 10
western.....do.....	7 65	8 35	8 50	9 25	8 00	8 85	7 65	8 10	7 50	12 50	6 60	7 20
southern, family.....do.....	8 75	10 00	9 00	10 00	8 75	9 75	8 65	9 50	7 75	8 75	7 35	8 25
Rye-flour.....do.....	8 00	10 00	7 50	10 00	7 00	9 75	6 25	8 00	5 75	7 75	6 50	8 35
Corn-meal.....do.....	5 25	6 15	5 25	6 20	5 75	6 75	5 40	6 40	5 25	6 15	4 75	5 75
Coal, anthracite.....per ton.....	6 50	7 50	6 50	7 00	6 50	7 50	7 00	8 00	11 00	11 50	11 00	11 50
Coffee, Rio.....per pound.....	16½	17	17	17½	16½	16½	16½	16½	16½	17	16½	17
San Domingo.....do.....	14½	15	14	14½	14	14½	14	14½	14	14½	14	14½
Java.....do.....	22½	22½	22	23½	21	23	21	23	21	24	22	24
Copper bolts.....do.....	33	—	33	—	33	—	33	—	33	—	33	—
sheathing.....do.....	—	33	—	33	—	33	—	21	—	33	—	33
Cotton, low middling.....do.....	31	31½	28½	29½	27½	28½	25	25½	24½	25½	23½	24½
middling.....do.....	32	32½	30	30½	29½	30½	26	26½	25½	26	24½	25½
Fish:												
Mackerel No. 1 Bay.....per barrel..	23 00	23 25	21 00	—	25 00	—	20 00	20 50	21 50	22 00	—	25 00
2 Bay.....do.....	18 00	18 50	17 00	—	17 00	—	—	17 00	—	18 00	—	20 00
Herring, pickled.....do.....	6 00	9 50	6 00	9 50	6 00	9 00	6 00	9 00	6 00	9 00	6 00	9 00
Dry cod.....per cwt.....	6 00	7 25	6 50	7 50	7 00	7 75	7 00	7 50	7 00	7 50	7 00	7 50
Flax, American.....per pound.....	16	24	16	24	16	24	16	24	16	24	16	24
Glass, American window, 8 by 10 feet.....per 50 feet..	4 75	6 25	4 75	6 25	4 75	6 25	6 00	7 75	6 00	7 75	6 00	7 75
French window, 8 by 10 feet.....do.....	6 25	8 50	6 25	8 50	6 25	8 50	6 25	8 50	6 25	8 50	6 25	8 50
Gunpowder, rifle.....per 25 pounds..	6 50	—	6 50	—	6 50	—	6 50	—	6 50	—	6 50	—
blasting powder.....do.....	—	4 00	—	4 00	—	4 00	—	4 00	—	4 00	—	4 00
Hemp, American, dressed.....per ton.....	270 00	290 00	270 00	290 00	275 00	315 00	275 00	315 00	275 00	315 00	275 00	315 00
undressed.....do.....	175 00	180 00	175 00	180 00	170 00	—	170 00	190 00	170 00	190 00	170 00	190 00
Russia, clean.....do.....	240 00	245 00	240 00	245 00	250 00	—	350 00	360 00	350 00	360 00	350 00	360 00
Hides, dry, Buenos Ayres.....per pound..	20½	21½	20½	21½	20	23½	21	21½	22½	23½	22	23½
Rio Grande.....do.....	21½	22	21½	—	20½	21	—	21	22	22½	22	—
California.....do.....	—	20	—	20½	18	19½	18	30	20	21½	20	21½
Hops, American.....do.....	20	40	20	40	25	40	15	20	15	20	14	23
Indigo, Manila.....do.....	70	95	70	95	70	95	70	95	70	1 02½	70	1 02½
Iron:												
Pig, American, No. 1.....per ton.....	—	39 00	40 00	41 00	40 00	42 00	41 00	42 50	41 00	43 00	41 00	43 00
Scotch.....do.....	39 00	42 00	42 00	45 00	43 00	45 00	43 50	46 00	41 00	44 50	41 00	44 00
Bar, common English.....do.....	85 00	90 00	85 00	—	90 00	—	90 00	—	90 00	—	90 00	—

refined.....do.....	95 00	100 00	95 00	—	100 00	—	100 00	—	100 00	—	100 00	—	100 00	—
Swedish.....do.....	—	150 00	—	150 00	—	155 00	—	155 00	—	155 00	—	155 00	—	155 00
Rails, American.....do.....	79 00	80 00	79 00	80 00	80 00	81 00	80 00	81 00	80 00	81 00	80 00	81 00	79 00	81 00
English.....do.....	51 50	52 00	51 50	52 00	51 50	52 50	51 00	52 00	51 00	52 00	51 00	52 00	51 00	52 00
Lead, pig, English.....per 100 pounds..	6 30	6 87½	6 30	6 87½	6 35	6 87½	6 37½	6 87½	6 37½	6 87½	6 37½	6 87½	6 50	6 87½
Leather, sole, oak.....per pound.....	38	44	38	44	38	44	38	44	38	44	38	44	38	44
hemlock.....do.....	28½	30	29	30	29	30	28	29½	28	29½	28	29½	28½	29½
Liquors:														
Domestic whisky, in bond.....do.....	30	35	30	40	65	—	40	45*	1 10	1 12	1 05	1 08	—	—
Molasses, muscovado.....do.....	45	48	40	52	40	52	42	55	42	55	40	50	—	—
Cuba, clayed.....do.....	44	47	38	42	36	40	40	42	41	43	35	40	—	—
New Orleans, fair to good.....do.....	—	90	—	90	70	85	70	85	65	85	60	88	—	—
Nails, cut.....per 100 pounds..	4 75	5 00	4 75	4 87½	—	5 25	5 12½	5 25	—	5 50	—	5 50	—	5 50
Naval stores:														
Spirits turpentine.....per gallon..	43	43½	44	44½	—	43½	43	43½	43½	44	46	46½	—	—
Rosin, common.....per barrel.....	2 70	—	—	2 75	—	2 75	2 45	2 50	—	2 30	2 35	2 40	—	—
Oil, olive, in casks.....per gallon..	2 40	—	2 35	2 40	2 35	2 40	2 35	2 40	2 35	2 40	2 35	2 40	—	—
linseed.....do.....	1 07	—	1 05	—	1 06	1 08	1 03	—	99	1 01	95	97	—	—
sperm, crude.....do.....	1 90	2 00	1 90	—	1 75	1 80	—	2 00	1 95	2 00	—	1 80	—	—
Paints, American red lead.....per pound..	10½	11	10½	11	—	11	—	11	—	11	—	11	—	—
white, in oil.....do.....	—	14	—	14	—	—	—	—	—	13	—	13	—	—
Petroleum, crude.....per gallon.....	21½	22	22	22½	—	23	—	21	19	—	23	23½	—	—
refined.....do.....	33	—	31½	32	30½	—	32	—	31	—	—	31½	—	—
Provisions:														
Beef, mess, plain to extra.....do.....	15 00	50 00	15 00	20 50	14 00	20 50	11 50	19 50	11 00	19 00	10 00	16 50	—	—
Pork, mess, western.....do.....	27 65	27 75	24 00	25 00	25 75	26 00	24 00	25 00	23 50	26 50	25 50	25 87	—	—
Hams, pickled.....per pound.....	15½	17	17	19	16½	18½	17	18½	17	19	16	17	—	—
Shoulders.....do.....	12	13	13	13½	13½	14	11½	12½	11	11½	10	11	—	—
Lard, western.....do.....	15½	17½	16½	18½	18½	19½	18	20	15	17½	14	15½	—	—
Butter, Western Reserve.....do.....	30	31	27	33	31	33	32	35	30	34	30	34	—	—
New York State, fair.....do.....	29	32	35	37	35	39	38	39	40	43	40	50	—	—
Cheese, western.....do.....	14	15	14½	15½	14	16	13	16	13	16	16	17½	—	—
Rice, Carolina, fair to prime.....per 100 pounds..	10 50	11 25	10 00	11 00	9 00	10 25	8 75	9 50	9 25	9 75	8 25	9 00	—	—
Salt, Liverpool, ground.....per sack.....	1 75	1 80	1 75	1 80	1 78	1 80	1 80	1 85	1 85	1 87½	1 85	1 90	—	—
Turk's Island.....per bushel.....	45	—	45	46	—	48	47	48	—	48	49	50	—	—
Seeds, clover.....per pound.....	10½	—	14½	15½	14	15½	14	14½	12½	12½	12½	12½	—	—
timothy.....per bushel.....	2 50	2 60	2 65	2 75	3 00	3 25	3 00	3 25	2 75	3 00	—	3 00	—	—
Sugar, Cuba, refining.....per pound.....	11½	11½	10½	10½	10½	10½	11½	11½	10½	11½	10½	10½	—	—
Havana, white.....do.....	14½	15½	14	15½	14	15	14½	15½	14½	15½	14	15	—	—
Tallow, American, fair to prime.....do.....	12	12½	12½	12½	12½	13½	13	13½	12½	13	12	12½	—	—
Tea, Young Hyson.....do.....	80	1 10	85	1 05	85	1 05	80	1 10	92	1 10	90	1 10	—	—
Oolong, fine.....do.....	95	1 20	95	1 20	95	1 20	95	1 20	90	1 25	90	1 25	—	—
Souchong.....do.....	95	1 20	90	1 05	90	1 05	90	1 05	90	1 10	90	1 00	—	—
Tin, Banca.....do.....	—	27	26½	27	26½	—	26½	27	—	27½	—	29	—	—
Tobacco, Kentucky leaf.....do.....	10	13	10	13	10	13	9½	12½	9	11	9	11	—	—
Havana, common.....do.....	80	85	80	85	75	85	80	85	75	80	75	80	—	—
Wool, American, Saxony fleece.....do.....	55	60	53	55	40	52	60	65	65	67½	60	65	—	—
extra pulled.....do.....	43	49	43	49	40	44	45	50	45	50	45	50	—	—
South American mestiza.....do.....	28	32	28	32	30	34	28	32	28	32	28	32	—	—

* Free.

Statement showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1869.

Articles.	January.		February.		March.		April.		May.		June.	
Breadstuffs:												
Wheat, northern amber..... per bushel..	\$2 00	to \$2 10	\$1 90	to \$1 95	\$1 75	to \$1 80	—	to \$1 65	\$1 65	to \$1 70	\$1 57	to \$1 62
Milwaukee club..... do.	1 40	1 67	1 40	1 67	1 40	1 62	\$1 40	1 52	1 41	1 50	1 33	1 47
Rye..... do.	1 53	1 61	1 50	1 55	1 35	1 45	1 37	1 43	1 30	1 35	1 22	1 28
Corn..... do.	1 06	1 10	1 00	1 02	1 00	1 03	90	95	86	90	94	—
Oats..... do.	76	78	75½	77	73½	75	76	77½	81	84	79	80
Barley..... do.	2 00	2 25	1 95	2 15	2 05	2 30	1 90	2 15	1 80	2 00	1 80	2 00
Wheat-flour, superfine..... per barrel..	5 85	6 35	5 85	6 25	5 75	6 20	5 75	6 15	5 40	5 75	5 00	5 40
New York State..... do.	6 85	7 35	6 80	7 15	6 25	6 65	6 20	6 50	5 90	6 20	6 00	6 25
western..... do.	6 85	7 35	6 75	7 10	6 25	6 60	6 20	6 50	5 80	6 10	5 70	6 10
southern, family..... do.	7 00	8 00	6 60	7 25	6 35	6 71	6 60	7 00	6 25	6 65	6 25	6 85
Rye-flour..... do.	6 15	8 00	5 25	7 50	5 25	7 10	5 00	7 10	4 75	6 70	4 50	6 75
Corn-meal..... do.	4 25	5 50	4 00	5 02	4 00	5 00	4 10	5 05	4 20	4 75	4 00	4 60
Coal, anthracite..... per ton.	9 00	10 00	8 00	9 00	8 00	8 50	6 00	7 50	6 50	11 50	—	8 50
Coffee, Rio..... per pound..	16½	16½	16½	17½	12	12½	11	11½	12½	12½	11½	12
San Domingo..... do.	14	14	13½	14	13½	14	14½	14½	—	16	15	15½
Java..... do.	21	24	21	23½	21	22½	21	22½	24	25	24	25
Copper bolts..... do.	33	—	33	—	33	—	35	—	35	—	35	—
sheathing..... do.	—	33	—	33	—	33	—	33	—	33	—	33
Cotton, low middling..... do.	25½	26	29½	30½	28	29	27½	28½	27½	28½	29½	30
middling..... do.	26	26½	30½	—	29	30	28½	29½	28½	29½	30½	31
Fish:												
Mackerel, No. 1 Bay..... per barrel..	25 50	26 00	27 00	27 50	28 00	28 50	—	27 50	29 00	29 50	29 50	30 00
No. 2 Bay..... do.	17 50	18 00	18 00	19 00	18 00	19 50	18 00	19 00	16 00	17 50	14 00	18 00
Herring, pickled..... do.	6 00	9 00	6 00	9 00	6 00	9 00	5 00	7 75	5 00	8 00	5 00	8 00
Dry cod..... per cwt.	7 00	7 50	7 50	8 50	7 50	8 25	7 25	7 50	7 25	8 00	7 00	7 25
Flax, American..... per pound..	16	24	16	24	16	24	20	23	16	23	16	23
Glass, American window, 8 by 10..... per 50 feet.	6 00	7 75	6 00	7 75	6 00	7 75	6 00	7 75	6 00	7 75	6 00	7 75
French window, 8 by 10..... do.	6 25	8 50	6 25	8 50	6 25	8 50	6 25	8 50	6 25	8 50	6 25	8 50
Gunpowder, rifle..... per 25 pounds.	6 50	—	6 50	—	6 50	—	6 50	—	6 50	—	6 50	—
blasting powder..... do.	—	4 00	—	4 00	—	4 00	—	4 00	—	4 00	—	4 00
Hemp, American, dressed..... per ton.	275 00	315 00	250 00	275 00	320 00	330 00	320 00	330 00	320 00	330 00	275 00	335 00
undressed..... do.	175 00	200 00	175 00	200 00	175 00	200 00	175 00	200 00	175 00	200 00	175 00	200 00
Russia, clean..... do.	350 00	360 00	250 00	—	250 00	—	240 00	245 00	240 00	245 00	240 00	245 00
Hides, dry, Buenos Ayres..... per pound..	23	23½	22	23½	23½	24	23	23½	21½	22	21	21½
Rio Grande..... do.	22½	—	—	23	23½	—	23	—	21½	22	20½	21
California..... do.	20	21½	21	22	22	23	21½	22	20	21	19½	—
Hops, American..... do.	15	20	15	20	10	18	10	18	9	16	8	15
Indigo, Manila..... do.	70.	1 02½	70	1 02½	70	1 02½	70	1 02½	70	1 02½	70	1 02½
Iron:												
Pig, American No. 1..... per ton.	40 00	42 00	39 00	40 00	39 00	42 00	40 00	42 00	41 00	42 00	40 00	42 00
Scotch..... do.	40 00	42 00	40 00	42 00	40 00	43 00	40 00	42 50	41 00	45 00	40 00	45 00
Bar, common English..... do.	90 00	—	—	90 00	90 00	—	90 00	95 00	90 00	90 00	85 00	90 00

refined.....do.....	95 00	100 00	95 00	100 00	95 00	100 00	95 00	100 00	92 50	97 50	90 00	95 00
Swedish.....do.....	—	155 00	—	145 00	140 00	150 00	140 00	150 00	140 00	150 00	140 00	—
Rails, American.....do.....	79 00	81 00	75 00	78 00	75 00	78 00	73 00	78 00	75 00	78 00	75 00	78 00
English.....do.....	52 50	53 00	54 50	55 00	54 00	55 00	54 00	55 00	54 00	55 00	56 00	57 00
Lead, pig, English.....per 100 pounds.....	6 50	6 87½	6 30	6 87½	6 40	6 87½	6 37½	—	6 30	6 87½	6 30	6 87½
Leather, sole, oak.....per pound.....	38	44	38	44	38	46	33	—	38	46	38	46
hemlock.....do.....	28½	29½	20	30	30	32	30	31½	30	31	30	31
Liquors:												
Domestic whisky.....per gallon.....	98	1 00	95	98	94	97	94	95	92	93	1 03	1 05
Molasses, muscovado.....do.....	38	48	34	35	60	63	42	60	50	60	53	57
Cuba, clayed.....do.....	35	38	32	40	57	58	37	50	48	50	49	52
New Orleans, fair to good.....do.....	60	82	65	83	75	85	70	85	70	85	67	80
Nails, cut.....per 100 pounds.....	5 25	5 50	5 12½	5 25	5 00	5 25	4 87½	5 00	4 75	—	4 75	4 87½
Naval stores:												
Spirits turpentine.....per gallon.....	47½	—	56½	—	53½	54½	51	51½	46½	47½	45½	46
Rosin, common.....per barrel.....	2 30	2 40	2 45	—	2 40	2 42½	2 35	—	2 50	—	2 40	—
Oil, olive, in casks.....per gallon.....	2 30	2 35	1 85	—	1 75	1 80	1 50	1 55	1 45	1 50	1 40	1 45
linseed.....do.....	98	1 01	1 03	1 05	1 01	1 03	1 02	—	1 01	—	1 07	1 08
sperm, crude.....do.....	1 95	2 00	—	2 00	1 95	2 00	1 93	1 95	—	1 95	—	1 95
Paints, American red lead.....per pound.....	—	11	—	11	—	11	—	11	—	11	10½	11
white, in oil.....do.....	13	—	—	13½	—	13½	—	13½	—	13½	—	14
Petroleum, crude.....per gallon.....	22	23	26½	—	22½	22½	—	23	23	—	19	—
refined.....do.....	31	31½	31	33	32	35½	—	32½	32	32½	29	—
Provisions:												
Beef, mess, plain to extra.....per barrel.....	9 00	16 50	9 00	16 50	8 50	16 00	8 00	16 00	8 00	16 00	8 00	16 00
Pork, mess, western.....do.....	26 50	26 75	26 00	27 50	28 50	30 00	28 75	30 00	28 50	29 00	28 00	28 25
Hams, pickled.....per pound.....	13	16	18	18½	19	20½	18	20	18	19	15	19½
Shoulders.....do.....	10½	11½	14	14½	15½	—	15	—	12½	15	12½	16
Lard, western.....do.....	16½	17½	19½	21½	17½	19½	17½	19½	17	18½	17½	19½
Butter, Western Reserve.....do.....	32	33	30	32	30	35	30	35	28	32	30	33½
New York State, fine.....do.....	43	44	44	46	47	50	47	50	38	39	36	—
Cheese, western.....do.....	15	16	17	18½	18	19	17½	19	17½	19	18	20
Rice, Carolina, fair to prime.....per 100 pounds.....	8 00	9 00	9 25	10 00	9 00	9 50	8 75	9 25	8 25	9 00	8 50	9 12½
Salt, Liverpool, ground.....per sack.....	1 90	2 00	1 85	1 90	1 85	—	1 85	—	1 75	1 85	2 00	2 10
Turk's Island.....per bushel.....	—	48	41	—	41	43	41	43	—	50	55	59
Seeds, clover.....per pound.....	12½	13½	14½	15½	15	15½	15	15½	14	15	13	14
timothy.....per bushel.....	—	3 00	3 60	3 75	3 50	3 75	3 50	3 75	4 50	4 75	3 75	4 00
Sugar, Cuba, refining.....per pound.....	11½	11½	10½	11	12	12½	11½	11½	10½	11	11	11½
Havana, white.....do.....	13½	14½	13½	14½	16	16½	15	16	14½	15½	15	15½
Tallow, American, fair to prime.....do.....	11	11½	11½	12	11½	11½	11½	11½	11½	11½	11½	11½
Tea, Young Hyson.....do.....	92	1 10	87	1 05	90	1 10	80	95	80	95	83	85
Oolong, fine.....do.....	90	1 25	85	1 15	95	1 15	80	1 05	80	1 05	78	1 00
Souchong.....do.....	75	85	80	85	90	1 05	80	85	80	85	73	85
Tin, Banca.....do.....	30½	31	31½	32	—	33½	—	33½	—	36	34	34½
Tobacco, Kentucky leaf.....do.....	9	11	9	—	7½	10½	7½	10	9	12½	8½	10½
Havana, common.....do.....	75	85	75	85	80	85	80	85	82½	85	85	90
Wool, American, Saxony fleece.....do.....	60	65	60	65	55	60	55	60	65	68	60	65
extra pulled.....do.....	45	48	42	45	42	52	42	52	40	50	40	47
South American mestiza.....do.....	28	32	28	32	28	32	28	32	28	30	28	30

Statement showing the prices of staple articles in the New York-market at the beginning of each month, &c.—Continued.

THE YEAR 1869.

Articles.	July.	August.	September.	October.	November.	December.
Breadstuffs:						
Wheat, northern amber per bushel..	\$1 50 to \$1 60	\$1 65 to \$1 75	\$1 65 to \$1 68	\$1 45 to \$1 47	\$1 39 to \$1 41	\$1 36 to \$1 39
Milwaukee club do.	1 40 to 1 53	1 48 to 1 62½	1 37 to 1 60	1 25 to 1 50	1 15 to 1 40	1 15 to 1 35
Rye do.	1 25 —	1 30 to 1 35	1 15 to 1 20	1 15 to 1 18	1 05 to 1 12	1 05 to 1 18
Corn do.	1 00 to 1 02	1 00 to 1 14	1 12 to 1 20	90 to 1 04	97 to 1 04	1 09 to 1 12
Oats do.	76½ to 78	68 to 81	64 to 68	63 to 65	62 to 66	63 to 66
Barley do.	1 15 to 1 40	1 20 to 1 45	1 20 to 1 45	1 25 to 1 50	1 10 to 1 35	1 03 to 1 30
Wheat-flour, superfine per barrel..	5 15 to 5 40	5 85 to 6 40	6 15 to 6 50	5 75 to 6 00	5 20 to 5 50	4 70 to 5 10
New York State do.	6 20 to 6 50	6 75 to 7 20	6 80 to 7 10	6 10 to 6 40	5 75 to 6 00	5 50 to 5 75
western do.	5 85 to 6 25	6 60 to 7 10	6 50 to 6 85	6 00 to 6 25	5 50 to 5 85	5 20 to 5 25
southern do.	6 45 to 6 90	6 85 to 7 50	6 60 to 7 00	6 50 to 6 80	5 80 to 6 40	5 50 to 6 10
Rye-flour do.	3 90 to 6 30	4 50 to 6 75	4 40 to 6 45	4 25 to 6 15	4 75 to 6 00	4 50 to 5 85
Corn-meal do.	4 00 to 4 75	5 25 to 6 25	5 00 to 6 00	5 00 to 6 00	5 00 to 5 75	4 75 to 5 25
Coal, anthracite per ton.	7 50 to 8 50	10 00 to 10 50	8 50 to 10 00	8 50 to 9 00	9 50 to 10 50	9 50 to 10 00
Coffee, Rio per pound..	11½ to 11½	11½ to 12	11½ to 12	11½ to 12	11½ to 12	11½ to 12
San Domingo do.	15 to 15½	15 to 15½	15 to 15½	14 to 15	14 to 15	14 to 15
Java do.	24½ to 25	21 to 25	21 to 25	23 to 23½	23 to 23½	23 to 23½
Copper bolts do.	35 —	33 —	33 —	33 —	33 —	33 —
sheathing do.	— to 33	— to 32	— to 32	— to 32	— to 32	— to 32
Cotton, low middling do.	33½ to 34½	32½ to 33	34½ to 35	26½ to 27½	25½ to 26½	24½ to 25½
middling do.	34½ to 35½	33½ to 34½	35 to 35½	27½ to 28½	25½ to 26½	25½ to 26½
Fish:						
Mackerel, No. 1 Bay per barrel..	28 50 to 29 00	28 50 to —	26 50 to 27 50	22 00 to 23 00	25 00 to —	26 50 to 27 00
No. 2 Bay do.	17 50 to 18 00	— to —	15 50 to —	15 00 to 15 50	15 50 to 16 00	16 50 to 18 00
Herring, pickled do.	5 00 to 8 00	4 00 to 7 00	4 00 to 7 00	5 00 to 7 00	5 00 to 7 00	6 00 to 8 00
Dry cod per cwt.	7 62½ to 7 87½	7 37½ to 7 50	7 25 to 8 00	7 00 to 7 50	6 50 to 7 37½	6 50 to 7 50
Flax, American per pound..	22 to 24	24 to 26	22 to 23	22 to 23	16 to 18	20 to 21
Glass, American window, 8 by 10 per 50 feet..	6 00 to 7 75	6 00 to 7 75	6 50 to 8 25	6 50 to 8 25	6 50 to 8 25	6 50 to 8 25
French window, 8 by 10 do.	6 25 to 8 50	6 25 to 8 50	7 75 to 10 00	7 75 to 10 00	7 75 to 10 00	7 75 to 10 00
Gunpowder, rifle per 25 pounds..	6 50 to —	6 50 to —	6 50 to —	6 50 to —	6 50 to —	6 50 to —
blasting powder do.	— to 4 00	— to 4 00	— to 4 00	4 00 to —	4 00 to —	4 00 to —
Hemp, American, dressed per ton.	275 00 to 335 00	270 00 to 315 00	270 00 to 315 00	260 00 to 300 00	260 00 to 300 00	270 00 to 320 00
undressed do.	175 00 to 200 00	210 00 to 215 00	210 00 to 215 00	210 00 to 215 00	210 00 to 215 00	210 00 to 215 00
Russia, clean do.	240 00 to 245 00	240 00 to —	240 00 to —	250 00 to —	250 00 to —	250 00 to —
Hides, dry, Buenos Ayres per pound..	— to 22	21 to 22	22½ to 22	21½ to 22	22½ to 23	22½ to 23
Rio Grande do.	21 to 21½	21½ to 21½	21½ to 22	21 to 21½	21 to 21½	21½ to 22½
California do.	20 to 20½	19½ to 20	20½ to 21	18½ to 19½	21 to 21	20 to 21
Hops, American do.	8 to 14	8 to 15	8 to 12	18 to 22	18 to 25	18 to 28
Indigo, Manila do.	70 to 1 02½	85 to 1 10	77½ to 1 10	77½ to 1 10	80 to 1 10	80 to 1 10
Iron:						
Pig, American, No. 1 per ton..	40 00 to 41 00	41 00 to 42 00	— to 42 00	40 00 to 41 00	40 00 to 41 00	39 00 to 40 00
Scotch do.	39 00 to 44 00	38 00 to 42 00	38 00 to 43 00	38 00 to 42 00	36 00 to 38 00	34 50 to 36 00
Bar, common English do.	85 00 to 90 00	85 00 to 90 00	87 50 to 90 00	87 50 to 90 00	87 50 to 90 00	87 50 to 90 00
refined do.	90 00 to 95 00	90 00 to 95 00	95 00 to —	95 00 to 100 00	95 00 to 100 00	95 00 to 100 00

Bar, Swedish.....per ton..	140 00	150 00	140 00	150 00	140 00	—	140 00	—	140 00	—	140 00	—
Rails, American.....do.....	75 00	78 00	74 00	76 00	74 00	76 00	74 00	76 00	77 00	—	76 00	77 00
English.....do.....	56 00	57 00	56 00	57 00	56 50	—	56 50	—	57 00	—	56 50	57 00
Lead, pig, English.....per 100 pounds..	6 30	6 87½	6 25	6 87½	6 40	6 87½	6 37½	6 87½	6 42½	6 87	6 30	6 87½
Leather, sole, oak.....per pound..	38	46	38	46	38	41	38	46	38	46	38	—
henlock.....do.....	30	32	30	32	30	31½	30	31	30	31	30	31
Liquors:												
Domestic whisky.....per gallon..	98	1 00	1 10	1 11	1 13	1 15	1 16	1 18	1 18	1 19	1 04	1 05
Molasses, muscovado.....do.....	48	58	48	52	48	52	48	62	43	55	43	55
Cuba, clayed.....do.....	48	50	45	50	45	50	45	50	40	46	40	46
New Orleans, fair to good.....do.....	67	90	80	95	80	95	80	95	80	93	70	82
Nails, cut.....per 100 pounds..	4 75	—	4 70	4 75	4 62½	4 75	4 75	4 87½	4 75	—	4 75	—
Naval stores:												
Spirits turpentine.....per gallon..	42½	—	42½	43	—	42	44	44½	46	47	44	45
Rosin, common.....per barrel..	2 25	—	2 20	—	2 30	2 32½	2 20	—	2 12	—	1 90	—
Oil, olive, in casks.....per gallon..	1 40	—	1 45	—	—	1 45	1 47½	1 50	1 47½	—	1 42½	1 45
linseed.....do.....	1 00	1 04	98	1 00	96	97	98	1 02	94	96	90	92
sperm, crude.....do.....	—	1 85	—	1 80	1 75	—	1 75	1 80	1 75	—	1 65	—
Paints, American red lead.....per pound..	10½	11	10½	11	10½	11	10½	11	10½	11	10½	11
white, in oil.....do.....	—	14	—	11½	—	13½	—	13½	—	13	—	13
Petroleum, crude.....per gallon..	21	21½	—	23	22½	22½	—	22½	19½	25½	24	24½
refined.....do.....	32½	32½	32	32½	—	32	32	33	34½	35	32	32½
Provisions:												
Beef, mess, plain to extra.....per barrel..	10 00	14 00	9 14	16 00	8 50	13 50	8 50	13 50	—	13 00	5 00	13 00
Pork, mess, western.....do.....	28 00	29 00	30 00	30 50	30 50	—	33 00	—	24 50	25 50	23 75	24 00
Hams, pickled.....per pound..	16½	20	17	19	17	19	17	19	17	19	17	—
Shoulders.....do.....	13½	16½	14½	15	14½	15½	14½	15½	14½	15	12	12½
Lard, western.....do.....	17½	20	17½	20	17½	20	16½	19	16½	18	18½	20
Butter, Western Reserve.....do.....	29	31	29	31	27	29	26	28	26	28	26	30
New York State, fine.....do.....	35	36	38	40	33	39	36	38	36	40	40	45
Cheese, western.....do.....	15½	15½	14½	15½	14½	15½	14½	15½	15	17	15	16
Rice, Carolina, fair to prime.....per 100 pounds..	8 00	8 75	8 25	9 25	8 50	9 50	8 00	9 25	8 00	8 75	7 25	7 62½
Salt, Liverpool, ground.....per sack..	2 00	—	1 90	2 00	1 85	—	—	1 65	—	1 75	—	1 65
Turk's Island.....do.....	48	50	50	—	45	—	46	—	47	48	45	—
Seeds, clover.....per pound..	13	14	13	14	13	14	13	14	—	13	11½	—
timothy.....per bushel..	5 00	—	5 00	5 50	4 50	4 75	4 50	4 75	4 00	—	3 75	4 00
Sugar, Cuba, refining.....per pound..	10½	11½	10½	11½	10½	11½	11½	11½	10½	10½	10	10½
Havana, white.....do.....	14½	15½	14½	15½	14½	15½	14½	15½	14½	15½	13½	14½
Tallow, American, fair to prime.....do.....	11½	11½	12	12½	11½	12	11½	12	11	11½	10½	11
Tea, Young Hyson.....do.....	90	1 10	90	1 10	95	1 20	90	1 15	82	1 10	82	1 05
Oolong, fine.....do.....	75	1 00	75	1 00	80	1 05	80	1 00	75	90	75	85
Souchong.....do.....	90	1 10	90	1 10	85	1 05	90	1 05	—	1 00	90	95
Tin, Banca.....do.....	33½	34	33½	34	—	37	39	—	38	33½	35½	36
Tobacco, Kentucky leaf.....do.....	8½	10½	8½	10½	10½	13	10½	12½	9½	11½	9½	11
Havana, common.....do.....	85	90	85	92½	90	92½	90	92½	85	92½	85	90
Wool, American, Saxony fleece.....do.....	55	60	55	60	55	60	55	60	55	60	55	—
extra pulled.....do.....	40	45	40	45	40	45	40	45	40	45	40	44
South American mestiza.....do.....	27	33	27	33	27	33	27	33	27	33	27	33

Statement showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1870.

Articles.	January.	February.	March.	April.	May.	June.
Breadstuffs:						
Wheat, northern amber.....per bushel.	\$1 35 to \$1 40	\$1 28 to \$1 31	\$1 28 to \$1 33	\$1 24 to \$1 27	\$1 29 to \$1 35	\$1 35 to \$1 37
do. Milwaukee club.....do.	1 15 1 30	1 16 1 27	1 12 1 24	1 09 1 20	1 16 1 25	1 16 1 28
Rye.....do.	1 02 1 12	85 95	95 1 05	1 00 1 10	1 05 1 12½	1 93 1 15
Corn.....do.	1 09 1 14	92 1 08	90 1 05	1 07 1 11	1 10 1 16	1 06 1 12
Oats.....do.	60 66	53 60	56 63	59 68	63 70	63 69
Barley.....do.	1 08 1 32	90 1 20	85 1 15	75 1 00	74 96	80 1 00
Wheat-flour, superfine.....per barrel.	4 85 5 10	4 70 4 90	4 65 4 90	4 25 4 50	4 85 5 00	4 55 5 10
do. New York State.....do.	5 40 5 65	5 00 5 20	5 00 5 20	4 70 4 85	5 10 5 25	5 25 5 35
do. western.....do.	5 25 5 60	5 10 5 40	4 90 5 10	4 60 4 75	5 05 5 30	5 20 5 40
do. southern, family.....do.	5 60 6 00	5 15 5 75	5 25 5 65	5 00 5 50	4 85 5 15	4 50 5 70
Rye-flour.....do.	4 50 5 75	4 00 4 85	5 00 5 50	4 00 5 00	5 20 5 60	5 25 5 75
Corn-meal.....do.	4 75 5 20	4 60 5 00	4 50 5 00	4 50 5 20	4 75 5 75	5 25 5 75
Coal, anthracite.....per ton.	7 50 9 50	5 00 6 00	5 00 6 00	4 27 5 50	4 20 4 32½	4 07½ 5 12½
Coffee, Rio.....per pound.	10½ 11	10½ 11½	11 11½	12½ 13	18 18½	17½ 17½
do. San Domingo.....do.	— 10	9½ 9½	9½ 10½	9½ 10½	9½ 10½	9½ 9½
do. Java.....do.	21½ 22½	20½ 22	20 21½	20 21½	20 22	20 22
Copper bolts.....do.	— 33	— 33	— 33	31 —	31 —	31 —
do. sheathing.....do.	— 32	— 32	18 19	31 —	31 —	31 —
Cotton, low middling.....do.	24½ 25½	24½ 25½	21½ 22½	22½ 23½	22 23½	21½ 22½
do. middling.....do.	25½ 26½	25½ 26½	22½ 23½	22½ 23½	22½ 23½	22½ 23½
Fish:						
Mackerel, No. 1 Bay.....per barrel.	26 50 —	27 00 27 50	27 00 27 50	27 00 —	27 00 —	27 50 28 00
do. No. 2 Bay.....do.	16 00 16 50	16 00 —	16 50 —	16 50 —	15 00 —	14 50 15 00
Herring, pickled.....do.	6 00 8 00	6 00 8 00	5 00 7 00	5 00 7 00	5 00 7 00	5 00 7 50
Dry cod.....per cwt.	6 37½ 7 75	5 50 7 50	5 50 7 37½	5 50 7 00	6 25 7 37	6 50 7 12½
Flax, American.....per pound.	20 21	16½ —	15½ 16	14 15	12 14	13 13½
Glass, American window, 8 by 10.....per 50 feet.	6 50 8 25	6 50 8 25	6 50 8 25	6 50 8 25	6 50 8 25	6 50 8 25
Glass, French window, 8 by 10.....per 50 feet.	7 75 10 00	4 50 6 00	4 50 6 00	7 75 10 00	7 75 10 00	7 75 10 00
Gunpowder, rifle.....per 25 pounds.	6 50 —	6 50 —	6 50 —	6 50 —	6 50 —	6 50 —
do. blasting powder.....do.	4 00 —	4 00 —	4 00 —	4 00 —	4 00 —	4 00 —
Hemp, American, dressed.....per ton.	270 00 320 00	265 00 315 00	265 00 315 00	265 00 315 00	265 00 315 00	265 00 315 00
do. undressed.....do.	210 00 215 00	200 00 210 00	190 00 200 00	190 00 210 00	185 00 200 00	180 00 190 00
do. Russia, clean.....do.	250 00 255 00	250 00 —	250 00 —	250 00 —	250 00 —	250 00 —
Hides, dry, Buenos Ayres.....per pound.	22½ 22½	22½ 22½	22½ 22½	24 24	23 24½	23 23½
do. Rio Grande.....do.	21½ 22	22½ 22½	22 22	22½ 22½	22 —	21½ 22
do. California.....do.	20 21	20 20½	21 21½	22 22	21 21½	20½ 21
Hops, American.....do.	15 28	15 27	20 27	12 23	12 22	10 20
Indigo, Manila.....do.	80 1 10	80 1 10	80 1 10	80 1 18	90 1 15	1 00 1 15
Iron:						
Pig, American, No. 1.....per ton.	38 00 —	34 00 35 00	34 00 35 00	33 00 34 00	33 00 34 00	33 00 34 00
do. Scotch.....do.	32 00 34 00	32 00 34 00	33 00 37 00	33 00 37 00	33 00 36 00	34 00 37 00

Bar, common English.....do.....	80 00	—	—	80 00	—	—	80 00	—	—	72 50	—	—	72 50	—	—	72 50	—	—
refined.....do.....	85 00	—	—	82 50	—	—	82 50	—	—	77 50	—	—	77 50	—	—	77 50	—	—
Swedish.....do.....	120 00	130 00	120 00	130 00	120 00	120 00	130 00	120 00	115 00	125 00	115 00	125 00	115 00	125 00	110 00	110 00	—	—
Rails, American.....do.....	76 00	77 00	76 00	77 00	76 00	77 00	76 00	77 00	74 00	75 00	71 00	72 00	71 00	72 00	71 00	72 00	—	—
English.....do.....	56 50	57 00	59 60	—	—	—	57 00	—	—	58 00	59 00	59 00	60 00	59 00	59 00	60 00	—	—
Lead, pig, English.....per 100 pounds.....	6 25	6 75	6 25	6 75	6 20	6 62½	6 20	6 62½	6 20	6 62½	6 20	6 62½	6 20	6 62½	6 20	6 62½	—	—
Leather, sole, oak.....per pound.....	38	44	38	46	38	44	36	43	36	43	37	42	37	42	37	42	—	—
hemlock.....do.....	30	31	29½	31	30	31	29½	30½	29½	30½	29½	30½	29	30	29	30	—	—
Liquors:																		
Domestic whisky.....per gallon.....	99	1 00	1 00	1 02	1 01	1 02	99	1 00	1 06	1 08	1 07½	1 08	1 06	1 08	1 07½	1 08	—	—
Molasses, muscovado.....do.....	35	45	45	53	35	44	38	42	36	44	36	44	36	44	36	44	—	—
Cuba, clayed.....do.....	30	38	38	40	28	44	35	40	35	39	35	39	35	39	35	39	—	—
New Orleans, fair to good.....do.....	70	90	65	79	70	80	60	80	80	95	80	95	80	95	80	95	—	—
Nails, cut.....per 100 pounds.....	4 75	—	4 62½	4 75	4 50	—	4 37½	4 50	4 25	4 37½	4 25	4 37½	4 25	4 37½	4 25	4 37½	—	—
Naval stores:																		
Spirits turpentine.....per gallon.....	43	—	46½	47	46	46½	—	46½	44	45	39	40	44	45	39	40	—	—
Rosin, common.....per barrel.....	2 00	—	2 05	—	2 05	—	1 90	—	2 12½	2 12½	2 12½	2 17	2 12½	2 12½	2 12½	2 17	—	—
Oil, olive, in casks.....per gallon.....	1 42½	—	1 40	1 45	1 40	1 50	1 35	1 40	1 40	1 47½	1 40	1 47	1 40	1 47½	1 40	1 47	—	—
linseed.....do.....	—	92	91	93	95	98	85	86	92	96	99	1 00	92	96	99	1 00	—	—
sperm, crude.....do.....	1 55	1 57½	1 50	1 55	1 55	—	1 55	—	1 50	—	1 40	1 42	1 50	—	1 40	1 42	—	—
Paints, American red lead.....per pound.....	10½	11	10½	10½	10	10½	9½	—	9½	—	9½	—	9½	—	9½	—	—	—
white, in oil.....do.....	—	12½	—	12	11½	—	10½	—	11	—	11	—	11	—	11	—	—	—
Petroleum, crude.....per gallon.....	15	—	22½	—	20½	—	18½	—	20	21½	19	19½	20	21½	19	19½	—	—
refined.....do.....	29½	—	29	38	27	—	25	—	25	—	26	—	25	—	26	—	—	—
Provisions:																		
Beef, mess, plain to extra.....per barrel.....	8 00	13 00	14 00	17 00	10 00	15 00	10 00	15 00	11 50	15 50	11 00	15 00	11 00	15 00	11 00	15 00	—	—
Pork, mess, western.....do.....	29 50	30 00	26 50	26 75	26 25	26 50	27 00	27 25	25 50	25 75	20 75	29 87	25 50	25 75	20 75	29 87	—	—
Hams, pickled.....per pound.....	16	—	14½	15	14	14½	14½	16	16½	17	16	17	16½	17	16	17	—	—
Shoulders.....do.....	12	12½	11½	12	10½	12	10½	12	11½	12½	12	18	11½	12½	12	18	—	—
Lard, western.....do.....	16½	18½	15½	17½	14	15	14	15½	16½	16½	15	16½	16½	16½	15	16½	—	—
Butter, Western Reserve.....do.....	21	26	21	26	18	20	15	19	26	28	25	27	26	28	25	27	—	—
New York State, fine.....do.....	39	40	37	39	35	36	28	32	29	33	31	32	29	33	31	32	—	—
Cheese, western.....do.....	14½	15½	14½	15½	14½	15½	14½	15½	15	15½	15	16½	15	15½	15	16½	—	—
Rice, Carolina, fair to prime.....per 100 pounds.....	6 75	7 25	6 50	7 00	6 27½	7 00	5 50	6 00	6 75	7 25	8 00	8 50	6 75	7 25	8 00	8 50	—	—
Salt, Liverpool, ground.....per sack.....	1 50	1 55	1 45	1 50	1 40	1 45	1 25	1 30	1 25	1 30	—	2 40	1 25	1 30	—	2 40	—	—
Turk's Island.....do.....	43	44	38	40	39	40	38	40	38	40	39	40	38	40	39	40	—	—
Seeds, clover.....per bushel.....	13½	14	13	13½	13	13½	14	14½	14½	15	14½	14	14½	15	14½	14	—	—
timothy.....do.....	4 00	4 25	4 50	4 75	4 50	4 75	5 00	5 75	7 50	—	7 25	8 00	7 50	—	7 25	8 00	—	—
Sugar, Cuba refining.....per pound.....	10	10½	9½	9½	9	9½	8½	8½	8½	8½	9½	9½	8½	8½	9½	9½	—	—
Havana, white.....do.....	13½	14½	12½	13½	12½	13½	11½	12½	11½	12½	12	13	11½	12½	12	13	—	—
Tallow, American, fair to prime.....do.....	10	10½	10	10½	10	10½	9½	9½	9½	9½	9½	9½	9½	9½	9½	9½	—	—
Tea, Young Hyson.....do.....	90	1 00	80	85	80	95	65	80	65	75	65	75	65	75	65	75	—	—
Oolong, fine.....do.....	75	80	77	80	75	95	80	95	75	95	75	95	75	95	75	95	—	—
Souchong.....do.....	90	95	85	95	75	90	80	90	75	90	75	90	75	90	75	90	—	—
Tin, Banca.....do.....	35	—	32	32½	—	33½	35	—	42	—	44	—	42	—	44	—	—	—
Tobacco, Kentucky leaf.....do.....	9½	10½	9½	10½	9½	10½	8½	9½	8½	10	10	12½	8½	10	10	12½	—	—
Havana, common.....do.....	80	85	80	85	87½	92½	72½	75	72½	75	78	85	72½	75	78	85	—	—
Wool, American, Saxony fleece.....do.....	55	—	55	60	55	60	55	60	55	60	55	60	55	60	55	60	—	—
extra pulled.....do.....	40	44	39	45	40	45	40	44	40	45	33	40	40	45	33	40	—	—
South American mestiza.....do.....	23	29	20	30	20	26	20	25	20	26	23	26	20	26	23	26	—	—

Statement showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1870.

Articles.	July.	August.	September.	October.	November.	December.
Breadstuffs:						
Wheat, northern amber.....per bushel..	\$1 45 to —	\$1 53 to \$1 60	\$1 38 to \$1 40	\$1 32 to \$1 34	\$1 35 to \$1 38	\$1 42 to \$1 47
Milwaukee club.....do.....	1 23 1 35	1 25 1 50	1 15 1 35	1 10 1 31	1 14 1 30	1 20 1 38
Rye.....do.....	1 00 1 10	1 20 1 30	85 1 00	80 1 00	95 1 05	95 1 15
Corn.....do.....	92 1 00	95 98	83 86	86 88	80 88	77 87
Oats.....do.....	62 69	55 65	48 55	50 57	50 58	61 65
Barley.....do.....	80 1 00	80 1 00	80 1 00	1 00 1 20	95 1 18	85 1 12
Wheat-flour, superfine.....per barrel..	5 00 5 25	5 80 6 20	5 00 5 30	4 80 5 10	5 20 5 40	5 00 5 30
New York State.....do.....	5 40 5 65	6 50 6 75	5 45 5 65	5 30 5 50	5 65 5 80	5 85 6 00
western.....do.....	5 30 5 60	6 35 6 90	5 35 5 85	5 20 5 40	5 50 5 90	5 75 6 10
southern, family.....do.....	6 00 9 75	6 40 9 50	5 60 9 00	5 45 8 30	5 75 8 75	5 90 8 25
Rye-flour.....do.....	5 50 5 90	7 00 8 00	4 50 6 00	4 25 5 75	4 25 5 75	4 50 5 50
Corn-meal.....do.....	5 20 5 65	5 40 6 25	5 00 5 75	4 25 5 15	4 50 5 10	4 00 4 60
Coal, anthracite.....per ton.....	4 00 5 25	4 32½ 5 50	4 10 5 50	4 00 4 90	3 75 5 05	3 47½ 4 55
Coffee, Rio.....per pound.....	17 17½	17 17½	16½ 17½	17 17½	17 17½	17½ 17½
San Domingo.....do.....	8½ 9½	8½ 9	8½ 9	8½ 9	8½ 9	8½ 9
Java.....do.....	20 22	19½ 22	19½ 22	19 21½	20½ 22½	20½ 23
Copper bolts.....do.....	30 —	30 —	30 —	30 —	32 —	32 —
sheathing.....do.....	30 —	30 —	30 —	30 —	30 —	30 —
Cotton, low middling.....do.....	19½ 20½	18½ 19½	18½ 19½	16½ 17½	16½ 17½	15½ 16½
middling.....do.....	20½ 20½	19½ 20½	19½ 20½	16½ 17½	17½ 17½	15½ 16½
Fish:						
Mackerel, No. 1 Bay.....per barrel..	27 00 27 50	24 00 25 00	24 00 25 00	22 00 23 00	22 00 22 50	22 00 22 50
No. 2 Bay.....do.....	13 00 13 50	11 00 11 50	11 00 11 50	13 50 14 00	12 00 —	12 00 —
Herring, pickled.....do.....	5 00 7 50	5 00 7 50	5 00 7 50	5 00 7 50	5 50 7 00	6 00 8 00
Dry cod.....per cwt.....	7 50 7 75	7 00 7 25	7 25 7 75	6 25 7 00	5 50 7 25	6 00 7 50
Flax, American.....per pound.....	13 13½	13½ 14½	13½ 14½	13½ 14½	13½ 14½	13½ 14½
Glass, American window, 8 by 10.....per 50 feet..	6 50 8 25	6 50 8 25	6 50 8 25	6 50 8 25	6 50 8 25	6 50 8 25
French window, 8 by 10.....do.....	7 75 10 00	7 75 10 00	7 75 10 00	7 75 10 00	6 00 8 00	6 00 8 00
Gunpowder, rifle.....per 25 pounds..	6 50 —	5 75 —	5 75 —	5 75 —	5 75 —	5 75 —
blasting powder.....do.....	4 00 —	3 00 —	3 00 —	3 00 —	3 00 —	3 00 —
Hemp, American, dressed.....per ton.....	255 00 290 00	255 00 290 00	250 00 295 00	250 00 295 00	250 00 295 00	250 00 295 00
undressed.....do.....	180 00 190 00	180 00 190 00	180 00 190 00	180 00 190 00	180 00 190 00	180 00 190 00
Russia, clean.....do.....	240 00 250 00	240 00 250 00	— 250 00	240 00 245 00	240 00 245 00	240 00 245 00
Hides, dry, Buenos Ayres.....per pound..	23 24	23½ 24	23½ 24½	24 24½	25 25½	— 26
Rio Grande.....do.....	22 22½	22½ 23½	23 —	23 23½	— 24½	24½ 25
California.....do.....	20½ 21	21 21½	21 21½	21½ 22	22½ 23	23 24
Hops, American.....do.....	10 22	8 20	8 20	8 20	12 19	12 19
Indigo, Manila.....do.....	85 1 15	85 1 15	85 1 15	1 10 1 35	1 10 1 35	1 10 1 30
Iron:						
Fig, American, No. 1.....per ton.....	32 00 33 00	32 00 33 00	33 00 —	32 00 —	32 00 —	31 00 —
Scotch.....do.....	33 00 36 00	33 00 36 00	33 00 36 00	33 00 37 00	33 00 36 00	34 00 36 00

34 F	Bar, common English.....do.....	72 50	—	75 00	80 00	75 00	80 00	75 00	—	75 00	80 00	75 00	80 00
	refined.....do.....	75 00	77 50	75 00	—	75 00	—	80 00	—	80 00	85 00	80 00	85 00
	Swedish.....do.....	110 00	—	110 00	—	110 00	—	110 00	—	110 00	—	110 00	—
	Rails, American.....do.....	71 00	72 00	70 00	71 00	70 00	71 00	70 00	71 00	70 00	71 00	70 00	71 00
	English.....do.....	59 00	60 00	59 00	60 00	59 00	60 00	57 00	59 00	57 00	59 00	57 00	59 00
	Lead, pig, English.....per 100 pounds.....	6 20	6 45	6 37½	6 45	6 37½	6 62½	6 37½	6 62½	6 30	6 62½	6 30	6 62½
	Leather, sole, oak.....per pound.....	37	42	38	42	38	42	38	42	39	41	38	42
	hemlock.....do.....	29	30	29	30	29½	30	29½	30½	29½	30½	29	30
	Liquors:												
	Domestic whisky.....do.....	1 03	1 04	1 02½	1 03	93½	94	88	89	87½	88	90	91
	Molasses, muscovado.....do.....	37	45	37	45	30	43	25	39	25	37	20	33
	Cuba, clayed.....do.....	37	39	35	39	28	35	23	34	20	31	20	25
	Molasses, New Orleans, fair to good.....per gallon.....	80	95	70	95	80	1 00	80	1 00	1 00	1 20	60	70
	Nails, cut.....per 100 pounds.....	4 25	—	4 75	5 00	4 25	—	4 37½	4 50	4 37½	4 50	4 37½	4 50
	Naval stores:												
	Spirits turpentine.....per gallon.....	37½	38½	40½	41	39½	40½	39½	40½	45½	46½	46	46½
	Rosin, common.....per barrel.....	1 97½	2 05	1 75	1 85	1 85	1 90	1 95	2 05	2 00	2 10	1 95	2 18
	Oil, olive, in casks.....per gallon.....	1 37½	1 40	1 37½	1 40	1 35	1 37½	1 35	1 37½	1 35	—	1 32½	—
	linseed.....do.....	95	98	94	96	92	94	90	93	88	90	83	84
	sperm, crude.....do.....	1 36	1 40	1 35	1 40	1 32½	1 35	1 20	1 25	1 23	1 25	1 23	—
	Paints, American red lead.....per pound.....	9½	—	10	—	9½	10	9½	9½	9½	—	9½	—
	white, in oil.....do.....	11	—	12	—	—	12	—	11½	—	11½	—	11½
	Petroleum, crude.....per gallon.....	18	—	17	—	—	18	17	—	16	16½	16	16½
	refined.....do.....	25	—	24½	—	26½	27	26½	—	23½	—	22½	23
	Provisions:												
	Beef, mess, plain to extra.....per barrel.....	11 00	15 00	12 00	16 00	12 00	16 00	12 00	15 00	10 00	15 00	10 00	14 50
	Pork, mess, western.....do.....	29 25	—	29 00	30 00	30 00	32 00	—	23 50	24 00	24 25	22 00	22 50
	Hams, pickled.....per pound.....	16½	—	24	—	19	21	—	20	17	19	19	20
	Shoulders, pickled.....do.....	12	12½	12	12½	12	12½	12	12½	12	12½	12	12½
	Lard, western.....do.....	14	16½	16	19½	16½	17½	14½	16½	14½	15½	13	13½
	Butter, Western Reserve.....do.....	22	23	22	25	20	23	20	23	22	27	28	30
	New York State, fine.....do.....	24	28	24	30	24	32	24	34	26	38	25	33
	Cheese, western.....do.....	14	14½	14½	14½	13½	14	14½	14½	14	15	14	15½
	Rice, Carolina, fair to prime.....per 100 pounds.....	8 50	9 00	8 50	9 00	8 75	9 25	8 50	9 25	6 75	7 25	7 00	7 50
	Salt, Liverpool, ground.....per sack.....	3 10	3 25	3 10	3 25	3 10	3 25	3 00	3 12½	3 00	3 12½	3 13½	3 25
	Turk's Island.....per bushel.....	40	45	40	45	40	45	40	45	45	—	45	—
	Seeds, clover.....per pound.....	14	14½	14½	14½	14	14½	14	14½	—	10½	—	10½
	timothy.....per bushel.....	7 25	7 50	7 25	7 50	5 50	6 00	5 75	6 00	4 50	4 75	4 50	4 75
	Sugar, Cuba, refining.....per pound.....	9½	9½	9½	10	9½	9½	9½	9½	9½	10	9½	10
	Havana, white.....do.....	12	13	12½	13½	12½	13	12½	13	12½	13½	12½	13½
	Tallow, American, fair to prime.....do.....	9½	9½	10	10½	9½	9½	9½	9½	8½	9	9	9½
	Tea, Young Hyson.....do.....	85	1 10	80	1 03	80	1 03	85	95	80	95	65	1 00
	Oolong, fine.....do.....	75	95	72	83	72	83	75	95	75	95	75	95
	Souchong.....do.....	75	90	75	90	75	90	75	90	75	90	75	90
	Tin, Banca.....do.....	39½	—	38	—	37	37½	36½	—	35½	—	36½	37
	Tobacco, Kentucky leaf.....do.....	84	10½	84	10½	7½	9½	7½	9½	7½	9½	7½	9½
	Havana, common.....do.....	72½	75	72½	75	72½	75	72½	75	75	80	75	80
	Wool, American, Saxony fleece.....do.....	53	56	53	56	53	56	53	56	53	56	53	56
	extra pulled.....do.....	33	40	33	40	33	40	33	40	33	40	38	42
	South American mestiza.....do.....	17	24	17	24	17	24	17	24	17	24	20	30

Statement showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1871.

Articles.	January.		February.		March.		April.		May.		June.	
Breadstuffs:												
Wheat, northern.....per bushel..	\$1 47	to \$1 50	\$1 58	to \$1 60	\$1 62	to \$1 66	\$1 65	to \$1 68	\$1 58	to \$1 60	\$1 62	to \$1 66
western red, winter.....do....	1 42	1 44	1 50	1 54	1 54	1 57	1 55	1 60	1 55	1 58	1 58	1 65
Rye.....do.....	95	1 10	1 12	1 17	1 10	1 15	1 12	1 20	1 00	1 18	1 05	1 22
Corn.....do.....	76	82	85	86	83	86½	82	83½	79	81	68	—
Oats.....do.....	58	63	60	65	65	69	64	70	64	69	63	67
Barley.....do.....	85	1 12	90	1 15	97	1 23	90	1 20	85	1 14	85	1 14
Wheat-flour, superfine.....per barrel..	5 40	5 75	6 00	6 50	6 00	6 40	6 00	6 45	5 50	6 00	5 60	6 00
New York State.....do.....	6 10	6 35	6 75	7 00	6 75	7 00	6 60	6 80	6 10	6 31	6 25	6 45
western.....do.....	6 00	6 35	6 80	7 00	6 70	7 00	6 50	6 40	6 10	6 40	6 20	6 50
southern, family.....do.....	6 25	8 35	6 75	9 50	6 85	9 50	7 50	9 25	7 50	9 40	7 50	9 25
Rye-flour, superfine.....do.....	4 50	5 60	5 15	6 00	5 40	6 20	5 85	6 40	5 00	6 10	5 00	6 10
Corn-meal.....do.....	4 00	4 50	4 20	4 70	3 85	4 60	3 80	4 45	3 70	4 30	3 40	4 20
Coal, anthracite.....per ton.....	6 50	7 50	7 00	8 00	11 00	13 00	9 00	10 00	9 00	9 50	5 00	6 00
Coffee, Rio.....per pound..	15½	16	15½	16½	15	15½	16	16½	15½	15½	15½	15½
San Domingo.....do.....	9½	9½	9½	9½	10	10½	10	10½	9½	10	9½	10
Java.....do.....	18	20½	19	19½	18½	20	18	20	18	20	18	20
Copper bolts.....do.....	32	—	32	—	32	—	32	—	32	—	32	—
sheathing.....do.....	30	—	30	—	30	—	30	—	30	—	30	—
Cotton, low middling.....do.....	14½	15½	14½	15½	13½	14½	14	14½	14½	14½	17	17½
middling.....do.....	15	15½	15½	16½	14½	15½	15½	15½	15½	15½	17½	18½
Fish:												
Mackerel, No. 1.....per barrel..	22 00	22 50	22 00	22 50	22 00	22 50	22 00	22 50	18 00	—	18 00	—
No. 2.....do.....	12 00	—	12 00	—	12 00	—	12 00	—	8 00	8 50	8 00	8 50
Herring, pickled.....do.....	6 00	8 00	6 00	8 00	6 00	8 00	6 00	8 00	4 00	6 00	4 00	6 00
Dry cod.....per quintal..	5 50	7 00	6 50	7 75	6 50	7 75	6 50	7 75	5 50	6 75	5 00	6 00
Flax, American.....per pound..	14	14½	13½	14½	12½	14½	13½	14½	13½	14½	14	16
Glass, American window, 8 by 10.....per 50 feet..	6 50	8 25	6 50	8 25	6 50	8 25	6 50	8 25	6 50	8 25	6 25	8 25
French window, 8 by 10.....do.....	6 00	8 00½	6 00	8 00	6 00	8 00	6 75	9 00	6 70	9 00	6 75	9 00
Gunpowder, rifle.....per 25 pounds..	5 75	—	5 75	—	5 75	—	5 75	—	5 75	—	5 75	—
blasting powder.....do.....	3 00	—	3 00	—	3 00	—	3 00	—	3 00	—	3 00	—
Hemp, American, dressed.....per ton.....	275 00	285 00	275 00	285 00	275 00	285 00	275 00	285 00	275 00	285 00	275 00	285 00
undressed.....do.....	175 00	185 00	175 00	185 00	175 00	185 00	175 00	185 00	175 00	185 00	175 00	185 00
Russia, clean.....do.....	200 00	—	240 00	—	240 00	—	240 00	—	240 00	—	240 00	—
Hides, dry, Buenos Ayres.....per pound..	26	26½	25	—	24½	—	—	25	25	25½	25	26
Rio Grande.....do.....	24½	25	24	24½	23	—	23½	23½	—	23½	24	24½
California.....do.....	23	24	22½	23	21½	22	22	22½	—	22½	22½	23
Hops, American.....do.....	12	15	10	15	8	14	9	14	8	12	8	13
Indigo, Manila.....do.....	1 10	1 30	1 10	1 30	1 10	1 30	1 10	1 25	1 00	1 20	1 00	1 20
Iron:												
Pig, American, No. 1.....per ton..	31 00	—	30 00	—	33 00	34 00	34 00	36 00	34 00	36 00	34 00	36 00
Scotch.....do.....	32 00	34 00	30 00	34 00	30 00	34 00	32 00	34 00	33 00	36 00	30 00	35 00
Bar, common.....do.....	70 00	72 50	70 00	—	70 00	—	70 00	—	70 00	—	70 00	—

refined.....do.....	75 00	—	74 00	79 00	75 00	80 00	77 50	—	77 50	—	75 00	75 50
Swedish.....do.....	110 00	—	110 00	—	110 00	—	110 00	115 00	105 00	115 00	105 00	115 00
Rails, American.....do.....	70 00	71 00	70 00	73 00	70 00	72 00	70 00	72 00	70 00	72 00	70 00	72 00
English.....do.....	56 00	58 00	56 00	58 00	54 50	58 00	55 00	57 00	55 00	57 00	56 00	58 00
Lead, pig, English.....per 100 pounds..	6 30	6 50	6 20	6 50	6 20	6 50	6 20	6 50	6 15	6 50	6 15	6 50
Leather, sole, oak.....per pound.....	32	40	34	40	32	40	38	40	36	38	36	38
hemlock.....do.....	29	30	29	30	28½	29½	28½	22½	28½	29½	28	29
Liquors:												
Domestic whiskey.....per gallon.....	92½	93	95	96	92	93	91	91½	93½	94	92½	93½
Molasses, muscovado.....do.....	25	33	25	33	25	40	25	40	37	45	37	45
Cuba, clayed.....do.....	20	25	20	25	21	35	21	35	30	34	35	42
New Orleans, fair to good.....do.....	65	73	55	71	55	72	40	70	40	70	40	70
per 100 pounds.....	4 37½	4 50	4 37½	4 50	4 25	4 50	4 40	5 15	4 75	5 50	4 75	—
Nails, cut.....per 100 pounds.....	4 37½	4 50	4 37½	4 50	4 25	4 50	4 40	5 15	4 75	5 50	4 75	—
Naval stores:												
Spirits turpentine.....per gallon.....	49	50	50	50½	54	55	51	52	53	54	48½	49½
Rosin, common.....per barrel.....	2 30	2 35	2 40	2 50	2 60	2 70	2 60	2 70	2 40	—	2 60	2 62½
Oil, olive, in casks.....per gallon.....	1 30	—	1 20	1 25	1 25	1 27½	1 22	1 25	1 20	1 22½	1 15	1 18
linseed.....do.....	82	83	80	81	84	—	86	87	94	95	—	94
sperm, crude.....do.....	1 24	1 25	1 27½	1 30	1 35	1 37½	1 35	—	1 30	—	1 27	—
Paints, American red lead.....per pound.....	9½	—	9	—	9	—	9	—	9	—	9	—
white, in oil.....do.....	—	11	—	11	—	11	—	11	—	11½	—	11½
Petroleum, crude.....per gallon.....	13	—	14	15	—	14½	13½	13½	13	—	15	—
refined.....do.....	—	23½	—	26½	—	24½	23½	23½	23	—	25½	31
Provisions:												
Beef, mess, plain to extra.....per barrel.....	10 00	17 00	10 00	18 00	11 00	18 00	11 00	18 00	11 00	18 00	9 00	17 50
Pork, mess, western.....do.....	20 00	20 50	22 87	23 00	22 00	22 12½	20 00	21 37½	17 00	17 25	—	15 50
Hams, pickled.....per pound.....	7	13	13½	15	14	15½	13	14	11½	13	10	12
Shoulders, pickled.....do.....	7	8½	7½	9	8½	9	8	8½	6½	7	6	6½
Lard, western.....do.....	12½	12½	13	13½	13	13½	12½	12½	11½	11½	10½	10½
Butter, western, fair.....do.....	19	24	19	25	19	25	16	16	20	26	13	18
New York State.....do.....	25	33	25	34	30	33	25	30	15	33	22	24
Cheese, western.....do.....	10½	14½	10½	15	10½	15½	10½	14½	10	11	5	13
Rice, Carolina, fair to prime.....per 100 pounds..	6 75	7 25	7 50	8 80	8 00	8 50	8 25	8 75	8 75	9 50	9 00	9 50
Salt, Liverpool, ground.....per sack.....	2 50	—	2 50	—	2 50	—	2 50	—	2 50	2 75	2 50	2 75
Turk's Island.....per bushel.....	45	—	45	—	42	45	42	43	42	43	42	43
Seed, clover.....per pound.....	11½	11½	11½	11½	—	11½	10½	—	9½	—	—	10
timothy.....per bushel.....	6 00	—	6 00	6 25	6 00	6 25	7 00	—	4 00	4 50	3 50	4 00
Sugar, Cuba, refining.....per pound.....	8½	9½	9½	—	8½	—	9	—	8½	9½	8½	8½
Havana, white.....do.....	12½	13½	12½	18½	11½	12½	11½	12½	12½	13½	12½	13½
Tallow, American, fair to prime.....do.....	8½	9	8½	9	8½	9	8½	9	8½	9	9	9½
Tea, Young Hyson.....do.....	50	55	45	55	50	55	50	55	40	55	40	55
Oolong, fine.....do.....	65	85	65	85	65	85	65	85	60	75	60	75
Souchong, fine.....do.....	65	80	65	80	65	80	65	80	60	75	60	75
Tin, Banca.....do.....	37½	38	39	—	38½	39	38½	—	38	38½	—	37½
Tobacco, Kentucky leaf.....per pound.....	07½	09½	07½	09	07½	09	08½	10	07½	07½	06½	07½
Havana, common.....do.....	77½	77½	77½	82½	77½	82½	77½	82½	77½	82½	80	85
Wool, American, Saxony fleece.....do.....	53	56	53	56	53	56	53	56	53	56	57	60
extra pulled.....do.....	38	42	38	42	38	42	38	42	38	42	53	58
South American merino.....do.....	27	30	27	30	27	30	27	30	27	30	32	36

* Subject to a discount of 7½ to 60 per cent.

† Subject to a discount of 10 to 60 per cent.

The above notes refer to glass, (the first to American, the second to French,) and should be attached to the quotations of glass in the earliest year quoted.

Statement showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1871.

Articles.	July.	August.	September.	October.	November.	December.
Breadstuffs:						
Wheat, northern.....per bushel.	\$1 55 to \$1 57	\$1 40 to \$1 45	\$1 44 to \$1 46	\$1 65 to — —	\$1 60 to \$1 63	\$1 65 to \$1 68
western red.....do.	1 50 1 53	1 35 1 40	1 37 1 41	1 56 \$1 62	1 55 1 58	1 56 1 58
Rye.....do.	65 70	73 90	80 90	1 00 1 10	88 1 00	95 97
Corn.....do.	72 73	65 66	65½ 66	74½ 76	76 78	76 80
Oats.....do.	65 70	55 65	43 50	52 55	49 55	52 53
Barley.....do.	85 1 14	80 90	80 90	75 1 00	72 1 02	95 1 05
Wheat-flour, superfine.....per barrel.	5 25 5 70	4 70 5 10	4 85 5 25	6 40 6 75	6 00 6 35	6 00 6 50
New York State.....do.	6 00 6 30	5 30 5 60	5 65 5 90	7 10 7 40	6 65 6 90	6 60 6 85
western.....do.	5 85 6 20	5 20 5 50	5 50 5 85	6 85 7 25	6 50 6 75	6 50 6 75
southern, family.....do.	7 50 9 00	6 75 8 50	7 00 8 75	8 25 10 00	8 00 9 50	8 00 9 75
Rye-flour.....do.	4 75 5 75	4 00 5 20	4 20 5 00	5 00 5 80	4 75 5 40	4 40 5 10
Corn-meal.....do.	3 40 4 15	3 70 4 25	3 50 4 00	3 90 4 40	3 85 4 40	3 75 4 15
Coal, anthracite.....per ton.	5 00 6 00	5 50 6 50	5 50 6 50	5 00 7 50	5 50 7 00	5 50 7 00
Coffee, Rio.....per pound.	15 15½	15½ 15½	16½ 16½	17½ 17½	19½ 19½	20 20½
San Domingo.....do.	9½ 10	9½ 10	9½ 10	10½ 11	12½ 13½	12 12½
Java.....do.	18 20	18 20	21 22	23 24	25 26	23 24½
Copper bolts.....do.	32 —	32 —	32 —	32 —	32 —	31 31
sheathing.....do.	30 —	30 —	30 —	30 —	30 —	30 30
Cotton, low middling.....do.	19½ 20½	18½ 19	18½ 19½	19½ 20½	18½ 19	18½ 19½
middling.....do.	20½ 21½	19½ 20½	19½ 20½	20½ 21½	18½ 19½	19 20
Fish:						
Mackerel, No. 1.....per barrel.	12 00 —	— 7 00	— 7 00	— 7 00	13 00 14 00	12 00 15 00
No. 2.....do.	8 00 8 50	8 50 9 00	8 50 9 00	8 50 9 00	9 50 10 50	9 50 10 50
Herring, pickled.....do.	4 00 6 00	4 00 6 00	4 00 6 00	4 00 6 00	4 00 6 00	4 00 6 00
Dry cod.....per quintal.	4 00 5 00	4 25 5 25	5 25 5 75	4 75 5 75	4 75 5 75	4 50 5 50
Flax, American.....per pound.	14 16	13 16	13 16	13 16	16 19	16 19
Glass, American window, 8 by 10.....per 50 feet.	6 50 8 25	6 50 8 25	6 50 8 25	6 59 8 25	6 50 8 25	6 50 8 25
French window, 8 by 10.....do.	6 75 9 00	6 75 9 00	4 25 5 50	4 25 5 50	4 25 5 50	4 25 5 50
Gunpowder, rifle.....per 25 pounds.	5 75 —	5 75 —	5 75 —	5 75 —	5 75 —	5 75 —
blasting powder.....do.	3 00 —	3 00 —	3 00 —	3 00 —	3 00 —	3 00 —
Hemp, American, dressed.....per ton.	260 00 285 00	255 00 280 00	255 00 280 00	255 00 280 00	265 00 275 00	265 00 275 00
undressed.....do.	185 00 190 00	165 00 170 00	165 00 170 00	165 00 170 00	160 00 —	160 00 —
Russia, clean.....do.	240 00 250 00	225 00 230 00	225 00 230 00	225 00 230 00	225 00 230 00	225 00 230 00
Hides, dry, Buenos Ayres.....per pounds.	25 26	25 26	25 26	25½ 26½	25 25½	25½ 26½
Rio Grande.....do.	23½ 23½	22½ 23½	22½ 23½	23 23½	22½ 23½	23½ 23½
California.....do.	— 22½	22 22½	22 22½	23 23½	22 22½	23 23½
Hops, American.....do.	8 13	12 18	15 23	25 30	20 30	25 30
Indigo, Manila.....do.	1 00 1 20	1 00 1 20	1 00 1 20	95 1 20	95 1 20	95 1 15
Iron:						
Pig, American, No. 1.....per ton.	35 00 —	35 00 36 00	36 00 37 00	37 00 38 00	37 00 38 00	36 00° 37 00
Scotch.....do.	30 00 34 00	31 50 36 00	33 00 36 50	34 00 38 50	33 00 37 00	34 00 40 00
Bar. common.....do.	70 00 72 50	70 00 72 50	70 00 72 50	70 00 72 50	70 00 72 50	70 50 70 50

refined.....do.....	75 00	—	—	75 00	—	—	82 50	—	—	85 00	—	—	85 00	—	—	90 00	—
Swedish.....do.....	105 00	115 00	105 00	115 00	107 50	132 50	107 50	120 00	107 50	120 00	107 50	120 00	107 50	120 00	107 50	120 00	107 50
Rails, American.....do.....	70 00	72 00	59 00	71 00	69 00	71 00	70 00	71 00	70 00	71 00	70 00	71 00	70 00	71 00	70 00	71 00	71 00
English.....do.....	55 00	57 00	57 00	—	57 00	58 00	58 00	59 00	57 00	59 00	57 00	59 00	57 00	59 00	57 00	59 00	59 00
Lead, pig, English.....per 100 pounds..	6 15	6 50	6 15	6 50	6 15	6 50	6 15	6 50	6 15	6 50	6 15	6 50	6 00	6 37½	6 00	6 37½	6 37½
Leather, sole, oak.....per pound.....	36	38	32	40	32	40	32	40	32	40	32	40	32	40	32	40	40
hemlock.....do.....	28	29	28	29	28	29	28	29	28	29	28	29	28	29	28	29	29
Liquors:																	
Domestic whisky.....per gallon.....	92	92½	95½	96	93	94	1 00	—	93½	94	94½	94	94½	95	94½	95	95
Molasses, muscovado.....do.....	37	45	37	45	37	45	33	40	30	36	30	36	28	30	28	30	30
Cuba, clayed.....do.....	35	40	35	40	34	38	31	35	30	33	27	30	27	30	27	30	30
New Orleans, fair to good.....do.....	40	70	40	65	40	63	50	60	45	55	50	55	50	55	50	55	55
Nails, cut.....per 100 pounds.....	4 75	5 56	4 35	—	4 35	—	4 50	—	4 50	—	—	—	—	—	—	4 65	—
Naval stores:																	
Spirits turpentine.....per gallon.....	47	47½	53	—	52	52½	64	65	—	69	65½	66	65½	66	65½	66	66
Rosin, common.....per barrel.....	2 75	—	2 90	—	3 15	3 25	3 65	3 80	4 50	—	4 80	4 90	4 80	4 90	4 80	4 90	4 90
Oil, olive, in casks.....per barrel.....	1 17½	—	1 15	1 20	1 15	—	1 20	1 25	1 22½	1 25	1 20	1 25	1 20	1 25	1 20	1 25	1 25
linseed.....do.....	85	87	84	—	79	80	82	83	76	—	75	—	75	—	75	—	—
sperm, crude.....do.....	1 25	1 26	1 23	1 25	1 22	1 23	—	1 25	1 30	—	1 55	—	1 55	—	1 55	—	—
Paints, American red lead.....per pound.....	9	—	9	—	9	—	8½	9	9½	—	9	—	9	—	9	—	9½
white, in oil.....do.....	—	11½	—	12	—	11½	—	11½	—	—	—	—	—	—	—	—	—
Petroleum, crude.....per gallon.....	14½	—	13½	14	13½	14	14½	16½	13½	—	14½	—	14½	—	14½	—	14½
refined.....do.....	25½	30	24½	—	24½	24½	24	24½	23	—	—	—	—	—	—	—	22
Provisions:																	
Beef, mess, plain to extra.....per barrel.....	8 00	15 00	8 00	15 00	8 00	15 00	8 00	15 00	8 00	15 00	8 00	15 00	8 00	15 00	8 00	15 00	13 00
Pork, mess, western.....do.....	14 62½	14 87½	13 50	13 62½	13 50	13 75	13 50	13 62½	13 25	13 62½	13 25	—	13 25	—	13 25	—	13 50
Hams, pickled.....per pound.....	10	13	12½	13½	10	12½	12	12½	12	12½	10	—	12½	—	10	—	11
Shoulders.....do.....	5½	6	5½	6½	5½	6	—	7	6½	—	5½	—	7	—	5½	—	6½
Lard, western.....do.....	10½	10½	10½	10½	9½	9½	10½	10½	10½	10½	9½	—	10½	—	9½	—	10
Butter, western, fair.....do.....	17	20	14	16	14	16	14	16	16	18	16	18	16	18	16	18	18
New York State.....do.....	22	27	22	27	22	27	22	27	22	28	24	28	24	28	24	28	28
Cheese, western.....do.....	8	10½	9½	10	9½	9½	10	12½	10	12½	11	12½	11	12½	11	12½	13½
Carolina, fair to prime.....per 100 pounds..	8 75	9 25	8 50	9 00	8 50	9 50	8 00	9 00	7 25	8 00	8 25	8 00	8 25	8 00	8 25	8 00	8 75
Salt, Liverpool, ground.....per sack.....	2 50	2 75	2 40	2 65	2 40	2 65	2 25	—	2 25	2 35	2 35	—	2 35	—	2 35	—	2 50
Turk's Island.....per bushel.....	43	45	43	43	40	43	45	45	40	45	50	—	50	—	50	—	50
Seeds, clover.....per pound.....	10	10½	10½	11	—	10½	10½	11	—	11½	11½	—	11½	—	11½	—	12½
timothy.....per bushel.....	4 00	4 50	4 25	4 50	3 20	4 00	3 00	3 40	3 00	3 25	3 12½	3 25	3 12½	3 25	3 12½	3 25	3 25
Sugar, Cuba, refining.....per pound.....	8½	8½	8½	9	8½	9	8½	9	8½	9	8½	9	8½	9	8½	9	9
Havana, white.....do.....	12½	13½	12½	13½	12	13	11½	12½	11½	12½	11½	12½	11½	12½	11½	12½	12½
Tallow, American, fair to prime.....do.....	9½	9½	—	9½	9½	9½	9½	9½	9½	9½	9½	9½	9½	9½	9½	9½	9
Tea, Young Hyson.....do.....	40	55	40	55	40	55	40	55	40	55	40	55	40	55	40	55	55½
Oolong, fine.....do.....	60	75	60	75	60	75	60	75	60	75	60	75	60	75	60	75	75
Souchong.....do.....	60	75	60	75	60	75	60	75	60	75	60	75	60	75	60	75	75
Tin, Banca.....do.....	—	38	40½	41	40½	41	41	42	41	41½	42½	41	41½	42½	42½	43	43
Tobacco, Kentucky leaf.....do.....	7	8½	8	9½	8½	10	8½	10	8½	10	8½	10	8½	10	8½	10	11
Havana, common.....do.....	80	85	80	85	80	85	85	87½	87½	92½	87	92½	87	92½	87	92½	92½
Wool, American, Saxony fleece.....do.....	60	70	60	70	60	70	60	70	60	70	60	70	60	70	60	70	70
extra pulled.....do.....	48	52	60	63	60	63	60	63	60	63	60	63	60	63	60	63	68
South American merino.....do.....	32	36	32	36	32	36	32	36	32	36	32	36	32	36	32	36	36

Statement showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1872.

Articles.	January.	February.	March.	April.	May.	June.
Breadstuffs:						
Wheat, northern per bushel..	\$1 68 to \$1 70	\$1 68 to \$1 73	\$1 69 to \$1 75	\$1 69 to \$1 77	\$2 10 to \$2 15	\$2 03 to \$2 10
western do.	1 58 1 65	1 60 1 63	1 63 1 67	1 63 1 67	2 00 2 05	1 90 2 00
Rye do.	95 97	97 1 00	97 1 00	93 95	1 03 1 05	95 1 00
Corn do.	76 80	71 80	69 75	70 71½	75 77	66 71
Oats do.	53 54	51 53	50 52	52 54	54½ 56	51½ 53
Barley do.	85 95	83 95	85 90	72 95	67 90	60 85
Wheat-flour, superfine per barrel..	6 15 6 50	5 85 6 20	6 10 6 50	6 25 6 65	7 00 7 50	6 15 6 75
New York State do.	6 70 7 00	6 55 6 80	6 70 7 10	6 85 7 15	7 75 8 00	7 20 7 60
western do.	6 50 6 85	6 45 6 70	6 65 7 00	6 75 7 00	7 60 7 85	7 00 7 45
southern, family do.	8 25 10 25	8 25 10 25	8 75 10 50	8 00 9 50	10 50 13 00	9 50 12 00
Rye-flour do.	4 50 5 20	4 50 5 15	4 50 5 15	4 40 5 10	5 25 6 00	4 75 5 40
Corn-meal do.	3 65 4 10	3 50 3 90	3 50 3 90	3 50 3 85	3 60 3 85	3 50 3 75
Coal, anthracite per ton.	4 50 6 00	4 50 5 50	4 50 5 50	4 00 5 00	4 00 5 00	4 00 5 00
Coffee, Rio per pound.	21½ 21½	21½ 21½	21½ 21½	19½ 20	19½ 19½	21½ 22½
San Domingo do.	13½ 14	14½ 15	14 14½	13 13½	13 13½	13 13½
Java do.	23 24½	23½ 25½	22½ 24	22 23	21½ 23	21½ 23
Copper bolts do.	— 36	— 36	— 38	— 48	— 48	— 45
sheathing do.	— 34	— 34	— 36	— 48	— 46	— 43
Cotton, low middling do.	20½ 21½	22 22½	21½ 22½	22½ 23½	23 23½	25½ 25½
middling do.	20½ 21½	22½ 23½	22½ 23½	23½ 24½	23½ 24½	26½ 26½
Fish:						
Mackerel, No. 1 per barrel..	12 00 15 00	— 13 00	— 13 00	— 13 00	— 12 00	12 50 13 00
No. 2 do.	9 50 10 50	— 10 50	10 50 11 00	11 50 —	10 50 —	10 00 10 50
Herring, pickled do.	4 00 6 00	3 50 5 50	3 50 5 50	3 50 5 50	3 50 5 50	3 50 5 50
Dry cod per cwt.	4 50 5 50	5 75 6 25	5 50 5 75	5 25 6 50	5 87½ 6 00	5 75 6 00
Flax, American per cwt.	15 18	15 18	15 18	15 18	15 18	15 18
Glass, American window, 8 by 10 per 50 feet.	6 50 8 25	6 50 8 25	6 50 8 25	6 50 9 00	6 50 9 00	6 50 9 00
French do.	4 25 5 50	4 25 5 50	4 25 5 50	6 50 9 00	6 50 9 00	6 50 9 00
Gunpowder, rifle per 25 pounds..	— 5 75	— 5 75	— 5 75	— 5 75	— 5 75	— 6 00
blasting powder do.	— 3 00	— 3 00	— 3 00	— 3 00	— 3 50	— 3 50
Hemp, American, dressed per ton.	165 00 275 00	265 00 275 00	230 00 260 00	220 00 260 00	220 00 260 00	190 00 250 00
undressed do.	160 00 —	160 00 —	150 00 160 00	140 00 150 00	140 00 150 00	120 00 130 00
Russia, clean do.	225 00 230 00	225 00 —	225 00 —	225 00 —	225 00 —	210 00 215 00
Hides, dry, Buenos Ayres per pound.	— 27	27 27½	27½ 28	27½ 28	28 28½	27 27½
Rio Grande do.	— 26½	26½ 27	— 27	27½ —	27 —	26½ —
California do.	24 24½	24½ —	25 —	26½ —	24½ 25	24 —
Hops, American do.	35 70	50 72	50 —	50 75	50 75	50 75
Indigo, Manila do.	95 1 15	95 1 15	95 1 15	95 1 15	95 1 15	90 1 10
Iron:						
Pig, American, No. 1 per ton..	36 00 —	38 00 40 00	42 00 43 00	50 00 52 00	48 00 52 00	50 00 52 00
Scotch do.	33 50 38 00	37 00 42 00	37 00 42 00	50 00 55 00	49 00 52 00	48 00 51 00

Bar, common English.....do.....	90 00	110 00	90 00	110 00	95 00	115 00	95 00	102 50	95 00	100 00	105 00	112 50
refined.....do.....	97 50	—	95 00	—	97 50	—	105 00	—	110 00	—	—	105 00
Swedish.....do.....	107 50	120 00	112 50	122 50	115 00	125 00	120 00	130 00	125 00	135 00	125 00	135 00
Rails, American.....do.....	70 00	71 00	70 00	72 00	72 00	74 00	83 00	85 00	83 00	85 00	85 00	87 00
English.....do.....	57 00	59 00	61 00	62 00	63 00	65 00	74 00	75 00	74 00	75 00	72 00	75 00
Lead, pig, English.....per 100 pounds.....	5 90	6 25	5 00	6 25	5 95	6 25	5 95	6 80	6 62½	7 00	6 62½	7 12½
Leather, sole, oak.....per pound.....	32	40	32	40	32	40	34	38	34	38	37	42
hemlock.....do.....	28	29	28	29	28½	29	28½	30	28½	30	29	33
Liquors:												
Domestic whisky.....do.....	93	—	94	94½	90½	91	87½	88	88½	89	90	90½
Molasses, muscovado.....do.....	25	33	25	32	28	32	33	37	34	40	33	38
Cuba, cayed.....do.....	23	26	22	26	22	26	33	36	34	36	32	34
New Orleans, fair to good.....do.....	48	57	45	56	60	70	62	70	65	73	72	80
Nails, cut.....per 100 pounds.....	—	4 65	—	4 75	—	5 00	—	5 75	—	5 75	—	5 75
Naval stores:												
Spirits of turpentine.....per gallon.....	68	68½	74	—	84	84½	65	—	—	60	56½	57
Rosin, strained.....per barrel.....	4 85	5 00	4 60	4 65	4 65	4 70	3 00	3 12½	3 65	3 70	3 60	3 65
Oil, olive, in casks.....per gallon.....	1 20	1 25	1 32½	1 35	1 32½	1 35	1 35	1 40	1 35	1 40	1 27½	1 35
linseed.....do.....	74	75	—	81	87	—	—	90	—	92	89	90
sperm, crude.....do.....	1 60	—	1 60	—	1 55	1 57½	1 63	—	1 56	1 60	—	1 50
Paints, American red lead.....per pound.....	08½	09½	08½	09½	08½	9½	—	9½	8½	9½	08½	9
white, in oil.....do.....	—	11	—	11	—	11	—	11	11½	—	11	12
Petroleum, crude, in barrels.....per gallon.....	17½	17½	17	—	—	17½	15½	16	17½	17½	17½	17½
refined.....do.....	23½	23½	22½	—	—	22½	—	21½	—	24	—	23½
Provisions:												
Beef, mess, plain to extra.....per barrel.....	8 00	12 00	8 00	12 00	8 00	12 00	8 00	12 00	6 50	11 75	6 50	11 75
Pork, mess, western.....do.....	—	14 00	14 50	—	14 00	14 05	13 37½	13 50	—	13 85	13 25	13 30
Hams, pickled.....per pound.....	—	9½	9	9½	8½	9½	8½	9½	9½	10½	9½	10½
Shoulders.....do.....	5	6	5½	5½	5	5½	5	5½	5½	6½	5½	5½
Lard, western.....do.....	9½	9½	9½	9½	9½	9½	8½	9½	8½	9½	8½	9½
Butter, western.....do.....	16	18	16	18	12	15	20	24	20	26	18	20
New York State.....do.....	25	28	26	29	22	25	25	30	25	29	24	26
Cheese, western.....do.....	9	13	9½	15	11	15½	11	18	8½	11½	12½	15
Rice, Carolina, fair to prime.....per 100 pounds.....	8 25	8 75	8 26	8 75	8 50	9 00	8 75	9 50	8 50	9 25	8 50	9 50
Salt, Liverpool, ground.....per sack.....	2 40	2 50	2 30	2 40	2 50	—	2 50	2 75	2 40	2 50	2 50	3 10
Turk's Island.....per bushel.....	—	45	40	45	38	40	38	40	40	42	41	46
Seed, clover.....per pound.....	10	11½	10½	11½	9½	11	9	10½	9½	10	9½	10½
timothy.....per bushel.....	3 75	4 00	3 75	4 00	3 65	4 00	3 12½	3 37½	2 50	3 00	3 25	3 50
Sugar, Cuba, refining.....per pound.....	8½	8½	8½	8½	8	8½	7½	8½	8½	9	7½	8½
Havana, white.....do.....	11½	12½	11½	12½	11½	12½	11	12	11½	12	11½	12½
Tallow, American, fair to prime.....do.....	8½	9½	9	9½	9	9½	8½	9½	9½	9½	9½	9½
Tea, Young Hyson.....do.....	40	55	40	55	40	55	40	55	59	60	50	60
Oolong, fine.....do.....	60	75	60	75	60	75	60	75	65	75	65	75
Souchong, fine.....do.....	60	75	60	75	60	75	60	75	65	75	65	75
Tin, Banca.....do.....	42½	43	—	41½	—	41	—	50	48	49	—	50
Tobacco, Kentucky leaf.....do.....	9	12	9	12½	8½	10½	—	14	10	14½	9	16
Havana, common.....do.....	95	1 10	95	1 10	95	1 10	95	1 10	95	1 15	90	1 10
Wool, American Saxony fleece.....do.....	60	70	60	70	60	70	60	85	80	85	80	85
extra pulled.....do.....	60	63	60	63	65	70	75	80	68	73	68	73
South American merino.....do.....	32	36	32	36	32	36	35	38	37	40	37	40

Statement showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1872.

Articles.	July.		August.		September.		October.		November.		December.	
Breadstuffs:												
Wheat, northern.....per bushel..	\$1 70	to \$1 75	\$1 68	to \$1 75	\$1 60	to \$1 70	\$1 70	to \$1 80	\$1 67	to \$1 75	\$1 75	to \$1 80
western.....do.....	1 60	1 65	1 58	1 65	1 55	1 60	1 62	1 67	1 58	1 65	1 65	1 72
Rye.....do.....	85	88	75	80	75	85	88	90	88	90	92	95
Corn.....do.....	60	63	60	64	62	64	63	65	64	66	63	65
Oats.....do.....	42	43	43	44	36	43	42	44	40	42	48	51
Barley.....do.....	1 00	1 05	60	85	60	85	1 00	1 05	1 00	1 05	80	1 00
Wheat-flour, superfine.....per barrel..	5 25	5 75	5 65	6 10	5 85	6 25	6 00	6 50	5 75	6 25	5 85	6 20
New York State.....do.....	6 20	6 50	6 65	7 10	7 00	7 40	7 00	7 35	6 90	7 15	7 00	7 20
western.....do.....	6 00	6 30	6 50	6 85	6 85	7 25	6 85	7 25	6 75	7 10	6 80	7 10
southern, family.....do.....	7 25	10 00	9 00	11 00	8 50	10 50	9 50	11 25	9 25	11 25	8 00	10 50
Rye-flour.....do.....	3 75	4 70	4 25	5 00	4 00	5 25	4 25	5 30	4 50	5 50	5 75	6 50
Corn-meal.....do.....	3 25	3 40	3 20	3 50	3 25	3 60	3 25	3 60	3 25	3 60	3 25	3 60
Coal, anthracite.....per ton.....	4 00	5 25	3 75	5 35	3 75	5 35	4 75	6 25	4 50	5 50	5 00	6 00
Coffee, Rio.....per pound.....	19	19½	18	18½	17½	17½	17½	18	18	18½	18	18½
San Domingo.....do.....	14½	14½	14	14½	14	14½	13½	13½	13½	13½	13½	13½
Java.....do.....	19½	20	19	21	18½	20½	18½	20	18½	20	18½	20
Copper bolts.....do.....	—	45	—	45	—	45	—	45	—	45	—	45
sheathing.....do.....	—	45	—	45	—	43	—	43	—	43	—	43
Cotton, low middling.....do.....	24½	24½	20½	20½	21½	21½	19½	20	19½	20	18½	19½
middling.....do.....	25½	25½	21½	21½	22½	22½	19½	20½	19½	20½	19½	20½
Fish:												
Mackerel, No. 1.....per barrel..	11 50	12 00	9 50	10 00	13 00	—	14 50	15 00	15 50	16 00	17 00	20 00
No. 2.....do.....	10 00	10 50	8 00	8 50	10 50	—	11 00	11 50	—	11 50	12 00	12 50
Herring, pickled.....do.....	3 50	5 50	3 50	5 50	3 50	5 50	3 50	5 50	3 50	5 50	5 50	5 50
Dry cod.....per cwt.....	5 62½	5 75	5 25	6 25	5 75	6 00	5 50	6 25	5 25	6 25	5 25	6 00
Flax, American.....per cwt.....	15	18	15	18	15	18	15	18	15	18	15	18
Glass, American window, 8 by 10.....per 50 feet..	6 50	9 00	6 50	9 00	6 50	9 00	6 50	9 00	6 50	9 00	6 50	9 00
French.....do.....	6 50	9 00	6 50	9 00	6 50	9 00	6 50	9 00	6 50	9 00	6 50	9 00
Gunpowder, rifle.....per 25 pounds..	6 00	—	6 00	—	6 00	—	6 00	—	6 00	—	6 00	—
blasting powder.....do.....	—	3 50	—	3 50	—	3 50	—	3 50	—	3 50	—	3 50
Hemp, American, dressed.....per ton.....	190 00	250 00	190 00	250 00	190 00	250 00	175 00	230 00	175 00	230 00	190 00	240 00
undressed.....do.....	120 00	130 00	120 00	130 00	120 00	130 00	120 00	130 00	120 00	130 00	120 00	125 00
Russia, clean.....do.....	210 00	215 00	210 00	215 00	200 00	215 00	210 00	215 00	210 00	215 00	210 00	215 00
Hides, dry, Buenos Ayres.....per pound.....	27½	28½	25	26	—	25½	25	25½	25	—	27	27½
Rio Grande.....do.....	27½	—	25	25½	—	25	24½	25	—	24½	—	27
California.....do.....	25	25½	—	23	—	23½	—	23½	—	23½	—	25
Hops, American.....do.....	50	75	50	75	30	36	23	30	30	35	36	45
Indigo, Manila.....do.....	90	1 10	90	1 07½	85	1 05	85	1 07½	85	1 05	80	95
Iron:												
Pig, American, No. 1.....per ton.....	52 00	53 00	52 00	55 00	55 00	57 00	53 00	55 00	53 00	55 00	50 00	51 00
Scotch.....do.....	47 00	53 00	55 00	57 50	52 50	60 00	52 00	60 00	52 00	56 00	45 00	55 00
Bar, common English.....do.....	100 00	110 00	—	—	100 00	105 00	95 00	105 00	95 00	100 00	87 50	92 00
refined.....do.....	115 00	120 00	115 00	120 00	115 00	120 00	115 00	120 00	115 00	120 00	—	120 00

Swedish.....do.....	125 00	135 00	130 00	145 00	145 00	155 00	145 00	155 00	145 00	155 00	145 00	155 00
Rails, American.....do.....	83 00	86 00	85 00	—	85 00	90 00	85 00	87 00	80 00	—	80 00	85 00
English.....do.....	73 00	—	73 00	—	75 00	76 00	73 00	74 00	73 00	74 00	70 00	72 00
Lead, pig, English.....per 100 pounds.....	6 62½	7 12½	6 50	7 12½	6 50	7 00	6 62½	7 00	6 62½	7 00	6 62½	7 00
Leather, sole, oak.....per pound.....	37	42	37	42	34	40	37	42	37	42	39	42
hemlock.....do.....	27	29	27	29	26	27	27	29	26	27	28	30
Liquors:												
Domestic whisky.....per gallon.....	—	92	94	—	92	92½	92	92½	93½	94	92½	—
Molasses, muscovado.....per gallon.....	31	36	30	35	30	35	22	28	22	28	22	30
Cuba, clayed.....do.....	30	33	27½	32½	27½	32½	20	25	20	25	20	28
New Orleans, fair to good.....do.....	75	95	40	87½	40	87½	40	90	40	90	60	74
Nails, cut.....per 100 pounds.....	5 00	5 75	5 00	5 75	5 00	5 80	6 00	—	6 00	—	6 00	—
Naval stores:												
Spirits of turpentine.....per gallon.....	47½	48	50	51	63½	64½	—	64	62½	63	—	61
Rosin, strained.....per barrel.....	3 10	3 15	—	3 60	4 40	4 50	4 30	4 35	4 12½	4 20	3 90	4 00
Oil, olive, in casks.....per gallon.....	1 27½	1 35	1 25	1 30	—	1 30	1 25	1 28	1 25	1 28	1 25	1 28
linseed.....do.....	84	—	80	—	81	82	80	81	80	—	—	85
sperm, crude.....do.....	—	1 40	—	1 40	1 35	1 40	1 35	1 40	—	1 40	—	1 50
Paints, American red lead.....per pound.....	8½	9	8½	9	9	—	8½	9	8½	9	8½	9
white, in oil.....do.....	11½	12	11½	12	11½	12	11½	—	11½	—	11½	—
Petroleum, crude, in barrels.....per gallon.....	—	16½	16½	16½	16½	17	—	19	19	19½	—	19
refined.....do.....	22½	22½	—	22½	24	24½	—	26	—	26½	—	27½
Provisions:												
Beef, mess, plain to extra.....per barrel.....	6 00	11 75	6 50	11 50	6 00	10 00	5 00	10 00	5 00	10 00	6 00	13 50
Pork, mess, western.....do.....	13 25	13 30	12 25	12 50	13 50	14 00	14 00	14 25	14 50	14 75	14 00	15 00
Hams, pickled.....per pound.....	11	13	13	13½	13½	14	14	14½	13½	14½	8½	9½
Shoulders, pickled.....do.....	5½	5½	6	6½	8½	—	7	—	7	—	5½	6½
Lard, western.....do.....	8½	9½	8½	9½	9½	—	8½	9	8½	9½	8½	9½
Butter, western.....do.....	13	17	13	17	12	22	10	22	10	20	10	20
New York State.....do.....	16	25	16	25	12	25	25	30	18	28	20	28
Cheese, western.....do.....	11	11½	8	11	8	13½	8	13	8	13	8	13
Rice, Carolina, fair to prime.....per 100 pounds.....	8 50	9 50	8 75	9 50	8 75	9 25	8 75	9 25	7 50	8 25	7 50	8 25
Salt, Liverpool, ground.....per sack.....	1 40	3 10	1 40	3 10	1 40	3 00	1 40	3 00	1 40	3 10	1 40	3 25
Turk's Island.....per bushel.....	41	46	41	46	35	40	35	40	35	—	35	—
Seeds, clover.....per pound.....	9½	10½	9½	10½	9½	10½	9½	10½	9½	10½	9	9½
timothy.....per bushel.....	3 25	3 50	3 25	3 50	3 75	4 00	3 50	3 75	3 25	3 50	3 00	3 25
Sugar, Cuba, refining.....per pound.....	7½	8½	8½	8½	8½	9	8	8½	8½	9½	8½	9½
Havana, white.....do.....	11½	12½	11½	12½	11½	12½	11½	12½	11½	12½	11½	12½
Tallow, American, fair to prime.....do.....	9	9½	9	9½	9½	9½	9	9½	9	9½	8½	9
Tea, Young Hyson.....do.....	48	58	38	45	35	45	35	45	35	45	35	45
Oolong, superfine.....do.....	53	65	48	65	41	52	41	52	41	42	41	52
Souchong, superfine.....do.....	55	70	40	55	40	55	40	55	40	55	40	55
Tin, Banca.....do.....	—	48	48	—	40	41	—	38	36	—	35	—
Tobacco, Kentucky leaf.....do.....	9½	16	9½	16	10½	15	10½	16	10½	16	10½	16
Havana, common.....do.....	90	1 10	90	1 10	97	1 17	1 15	90	1 15	90	88	1 10
Wool, American, Saxony fleece.....do.....	75	80	75	80	60	65	58	60	58	60	65	75
extra pulled.....do.....	60	65	60	65	55	60	55	60	55	60	60	65
South American merino.....do.....	33	36	33	36	32	35	32	35	32	35	33	37

Statement showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1873.

Articles.	January.	February.	March.	April.	May.	June.
Breadstuffs:						
Wheat, northern amber..... per bushel..	\$1 85 to \$1 95	\$1 97 to \$2 05	\$1 90 to \$1 97	\$1 85 to \$1 95	\$1 95 to \$2 05	\$1 75 to \$1 85
red western..... do.....	1 75 1 89	1 85 1 95	1 75 1 85	1 70 1 80	1 75 1 90	1 60 1 70
Rye..... do.....	90 93	92 93	90 93	90 93	92 94	94 96
Corn..... do.....	60 66½	64 67	63 65½	63 66	67½ 70	47 68
Oats..... do.....	45 49	53½ 55	50 52	50 52	50 51½	44 46
Barley..... do.....	1 12 1 17	95 1 10	95 1 05	1 10 1 18	1 20 1 25	1 10 1 15
Wheat-flour, superfine..... per barrel..	5 90 6 30	6 40 7 00	5 75 6 50	6 20 6 65	5 85 6 25	5 50 5 85
New York State..... do.....	7 10 7 40	7 50 7 80	7 30 7 65	7 30 7 60	7 00 7 35	6 75 7 00
western..... do.....	7 00 7 25	7 40 7 75	6 75 7 50	7 10 7 40	6 90 7 25	6 50 6 85
southern, family..... do.....	9 50 12 00	9 50 12 25	7 75 8 50	9 25 11 50	9 00 11 50	9 50 11 25
Rye-flour..... do.....	5 75 6 55	5 75 6 40	5 50 6 25	5 00 5 75	5 40 6 00	5 25 6 00
Corn-meal..... do.....	3 25 3 60	3 40 3 65	3 25 3 60	3 20 3 50	3 20 3 40	3 20 3 40
Coal, anthracite..... per ton.....	5 00 6 00	3 87½ 5 02½	3 85 5 27½	4 15 5 17½	4 22½ 5 07	4 30 5 22½
Coffee, Rio..... per pound.....	18 18½	19½ 12½	20½ 21	18½ 18½	18½ 18½	19½ 19½
San Domingo..... do.....	13½ 13½	15 16	16½ 15½	15½ 16	15½ 16	16½ 16½
Java..... do.....	16½ 20	19 21	20 22	20 21½	20 21½	20½ 21½
Copper bolts..... do.....	40 45	— 45	— 45	— 45	— 45	— 45
sheathing..... do.....	— 43	— 43	— 43	— 43	— 43	— 43
Cotton, low middling..... do.....	19½ 20½	20½ 21	19½ 20½	18½ 19½	18½ 18½	18½ 18½
middling..... do.....	20½ 21½	21½ 22½	20½ 21½	19½ 20½	19½ 20½	19½ 20
Fish:						
Mackerel, No. 1 Bay..... per barrel..	17 00 20 00	17 00 20 00	17 00 20 00	17 00 20 00	17 00 20 00	17 00 20 00
No. 2 Bay..... do.....	12 00 12 50	12 00 12 50	12 00 12 50	14 00 15 00	14 50 16 00	15 00 16 00
Herring, pickled..... do.....	3 50 6 00	3 50 6 00	3 50 6 00	3 50 6 00	3 50 6 00	3 50 6 00
Dry cod..... per cwt.....	5 25 6 00	5 75 6 50	6 00 6 75	6 00 6 75	6 62½ 6 75	6 25 6 50
Flax, American..... per cwt.....	17 18	15 18	15 18	15 18	15 18	15 18
Glass, American window, 8 by 10..... per 50 feet..	6 50 9 00	6 50 9 00	6 50 9 00	8 25 10 75	8 25 10 75	8 25 10 75
French window, 8 by 10..... do.....	6 50 9 00	6 50 9 00	8 25 10 75	8 25 10 75	8 15 10 75	8 25 10 75
Gunpowder, rifle..... per 25 pounds..	6 00 —	— 4 00	— 4 25	— 4 25	— 4 25	— 4 25
blasting powder..... do.....	3 50 —	— 3 50	— 3 75	— 3 75	— 3 75	— 3 75
Hemp, American, dressed..... per ton.....	235 00 240 00	195 00 240 00	200 00 230 00	195 00 235 00	175 00 225 00	175 00 225 00
undressed..... do.....	125 00 130 00	125 00 130 00	120 00 125 00	125 00 130 00	120 00 125 00	120 00 125 00
Russia, clean..... do.....	210 00 215 00	210 00 215 00	210 00 —	210 00 215 00	210 00 215 00	210 00 215 00
Hides, dry, Buenos Ayres..... per pound..	27 27½	26 28	26 28	26 27½	— 25	25 26
Rio Grande..... do.....	— 27½	— 28	27½ 28	— 27	— 26	24½ 25
California..... do.....	— 25	— 25½	25½ 26	— 25	— 23	22½ 23
Hops, American..... do.....	42 45	40 45	40 50	40 55	35 50	40 55
Indigo, Manila..... do.....	80 95	80 90	75 85	75 85	75 85	75 87½
Iron:						
Pig, American, No. 1..... per ton.....	45 00 —	50 00 —	50 00 —	— 50 00	— 50 00	48 00 50 00
Scotch..... do.....	55 00 —	52 00 56 00	54 00 62 50	54 00 65 00	51 00 60 00	46 00 58 00
Bar, common English..... do.....	87 50 90 00	87 50 90 00	87 50 90 00	87 50 90 00	87 50 90 00	90 00 100 00

Refined.....do.....	110 00	\$112 50	110 00	— —	110 00	— —	110 00	— —	110 00	— —	110 00	— —
Swedish.....do.....	145 00	155 00	145 00	155 00	145 00	155 00	150 00	160 00	150 00	160 00	150 00	160 00
Rails, American.....do.....	80 00	— —	80 00	— —	80 00	— —	80 00	85 00	80 00	— —	80 00	82 50
English.....do.....	72 00	73 00	72 00	74 00	70 00	71 00	70 00	72 00	— —	70 00	70 00	— —
Lead, pig, English.....per 100 pounds..	6 50	7 00	6 50	7 00	6 50	7 00	6 75	7 12½	6 75	7 12½	6 75	7 00
Leather, sole, oak.....per pound.....	42	44	39	42	39	42	39	42	39	42	39	42
hemlock.....do.....	28	28½	28	30	27½	28½	27½	28½	27	28½	27	28½
Liquors:												
Domestic whisky.....per gallon.....	94½	95	94½	—	91½	91½	90½	91	90½	91	—	94
Molasses, muscovado.....do.....	22	30	22	30	29	38	32	37	30	33	30	32
Cuba, clayed.....do.....	20	28	20	28	28	34	30	36	29	32	29	31
New Orleans, fair to good.....do.....	60	74	60	75	60	75	55	75	55	80	55	80
Nails, cut.....per 100 pounds.....	—	5 50	5 00	—	5 25	—	5 25	—	5 00	5 25	4 75	5 00
Naval stores:												
Spirits turpentine.....per gallon.....	60	61½	68	68½	66½	67	57	57½	52	52½	—	46½
Rosin, common.....per barrel.....	3 50	3 70	3 70	3 80	3 75	3 87	3 00	3 15	3 12½	3 20	3 00	3 10
Oil, olive, in casks.....per gallon.....	1 17½	1 25	1 25	1 35	1 20	1 25	1 15	1 25	1 15	1 25	1 20	1 25
linseed.....do.....	—	90	93	94	96	97	97	98	1 00	—	1 00	1 00
sperm, crude.....do.....	1 50	1 55	1 50	1 55	1 55	1 57½	1 55	1 57½	1 52½	1 55	1 50	—
Paints, American red lead.....per pound.....	8½	9	8½	9	8½	9	8½	9	9½	10	9	9½
white, in oil.....do.....	11½	—	11½	—	11½	—	12	—	12	—	—	12
Petroleum, crude.....per gallon.....	11	—	—	15	—	8½	—	9	10½	—	8½	9
refined.....do.....	27	29	—	20	19½	19½	—	19½	—	20½	—	19½
Provisions:												
Beef, mess, plain to extra.....per barrel..	11 00	14 00	5 00	8 00	5 00	8 00	5 00	8 00	5 00	8 00	4 00	7 00
Pork, mess, western.....do.....	14 75	—	14 05	14 37½	14 25	15 37½	17 00	17 25	18 50	19 00	19 00	20 00
Hams, pickled.....per pound.....	—	10½	10	10½	11	12½	11½	13	11½	13	11½	12
Shoulders, pickled.....do.....	5	5½	5½	6½	7	7½	7	7½	7½	7½	7½	7½
Lard, western.....do.....	7½	8½	8	8½	8½	8½	8½	8½	9½	9½	8½	8½
Butter, Western Reserve.....do.....	15	30	12	20	15	30	15	30	34	35	20	22
New York State, fine.....do.....	25	38	37	38	28	35	28	42	36	37½	26	23
Cheese, western.....do.....	14	14½	15½	16½	16	17	16	17	10	16	13	19
Rice, Carolina, fair to prime.....per 100 pounds..	7 50	8 25	8 00	9 00	8 00	9 00	8 00	9 00	8 00	9 00	8 00	9 00
Salt, Liverpool, ground.....per sack.....	1 50	1 60	1 50	3 25	1 50	3 25	1 50	3 25	1 50	3 50	1 50	3 50
Turk's Island.....per bushel.....	35	—	35	—	35	40	35	40	35	40	35	40
Seeds, clover.....per pound.....	9½	9½	9½	10	9	9½	8½	9	8½	9½	8½	9
timothy.....per bushel.....	3 30	3 50	3 75	4 00	3 75	4 25	3 50	3 75	—	4 25	4 25	4 50
Sugar, Cuba, refining.....per pound.....	9	—	8	9½	8½	8½	8	8½	7½	8	7½	8
Havana, white.....do.....	11	12	11	11½	10½	11½	10½	11½	9½	10½	9½	10½
Tallow, American, fair to prime.....do.....	8½	—	8½	9	8½	9	8½	9	8½	9½	8½	9
Tea, Young Hyson.....do.....	50	65	53	75	50	65	50	65	50	65	50	65
Oolong, fine.....do.....	41	52	41	52	41	52	43	62	43	62	38	48
Souchong.....do.....	40	55	40	55	40	55	40	55	40	55	40	55
Tin, Banca.....do.....	—	37	—	36½	—	37½	—	38	—	37½	—	36
Tobacco, Kentucky leaf.....do.....	11	12½	10½	16	10½	16	9	15	9	15	9	15
Havana, common.....do.....	88	92½	88	1 10	88	1 10	80	1 10	80	1 10	75	1 10
Wool, American, Saxony fleece.....do.....	65	75	65	75	63	73	63	73	48	55	48	55
extra pulled.....do.....	60	65	58	63	55	60	45	55	38	56	38	56
South American mestiza.....do.....	30	35	33	37	32	35	32	35	28	30	28	30

Statement showing the prices of staple articles in the New York market at the beginning of each month, &c.—Continued.

THE YEAR 1873.

Articles.	July.	August.	September.	October.	November.	December.
Breadstuffs:						
Wheat, northern amber.....per bushel..	\$1 60 to \$1 65	\$1 60 to \$1 70	\$1 70 to \$1 75	\$1 62 to \$1 67	\$1 55 to \$1 58	\$1 65 to \$1 75
red western.....do.....	1 50 1 55	1 45 1 55	1 60 1 65	1 55 1 58	1 45 1 50	1 60 1 70
Rye.....do.....	80 85	82 85	95 97	90 95	88 93	1 00 1 03
Corn.....do.....	48 56	49 56	62 66	61 66	60 61	73 77
Oats.....do.....	44 45½	43 44½	44 46½	51 55	45 47	55 58
Barley.....do.....	1 25 1 50	1 30 1 40	1 30 1 45	1 30 1 45	1 25 1 50	1 50 1 80
Wheat-flour, superfine.....per barrel..	4 75 5 10	5 00 5 35	5 60 6 10	5 40 5 85	5 25 5 75	5 65 6 35
New York State.....do.....	6 00 6 40	6 25 6 50	6 85 7 15	6 50 6 85	6 20 6 50	6 75 7 00
western.....do.....	5 75 6 15	6 00 6 30	6 75 7 00	6 40 6 75	6 15 6 40	6 70 6 90
southern, family.....do.....	9 00 10 25	9 00 10 25	9 00 10 25	9 00 10 25	9 00 10 25	6 75 9 15
Rye-flour.....do.....	4 75 5 40	4 50 5 25	5 20 5 65	5 40 6 00	5 00 5 40	4 60 5 35
Corn-meal.....do.....	3 00 3 30	3 10 3 35	3 00 3 40	3 20 3 60	3 20 3 60	3 60 3 75
Coal, anthracite.....per ton..	4 32½ 5 32½	4 65 5 35	4 75 5 45	4 70 5 47½	4 55 5 45	5 50 6 50
Coffee, Rio.....per pound..	18½ 19	20 20½	22½ 22½	21½ 22	22½ 22½	22½ 23½
San Domingo.....do.....	17 17½	— 17½	— 19	19½ 19½	19 19½	19 19½
Java.....do.....	21 23	22 23	24 25	23½ 24½	26½ 27	28 29
Copper bolts.....do.....	— 40	— 40	— 40	— 40	— 40	37 40
sheeting.....do.....	— 38	— 38	— 38	— 38	— 38	35 38
Cotton, low middling.....do.....	20 20½	19 19½	19½ 19½	17½ 18½	14½ 14½	15½ 16½
middling.....do.....	21 21½	20 20½	20½ 20½	18½ 19½	15 15½	16½ 16½
Fish:						
Mackerel, No. 1 Bay.....per barrel..	17 60 20 00	17 00 18 00	16 00 17 00	16 00 17 00	16 00 20 00	15 00 18 00
No. 2 Bay.....do.....	16 00 16 50	15 00 16 00	13 00 14 00	14 00 15 00	14 00 15 00	13 00 14 00
Herring, pickled.....do.....	3 50 6 00	3 50 6 00	3 50 6 00	3 50 6 00	3 50 6 00	3 50 6 00
Dry cod.....per cwt..	6 00 6 50	5 50 6 50	5 25 6 75	5 25 6 50	5 00 6 00	5 00 6 00
Flax, American.....per pound..	15 18	15 18	16 19	16 19	16 19	18 19
Glass, American window, 8 by 10.....per 50 feet..	8 25 10 75	8 25 10 75	8 25 10 75	8 25 10 75	8 50 10 75	8 50 10 75
French window, 8 by 10.....do.....	8 25 10 75	8 25 10 75	8 25 10 75	6 50 8 50	6 50 8 50	6 50 8 50
Gunpowder, rifle.....per 25 pound..	— 4 25	— 4 25	— 4 25	— 4 25	— 4 25	— 4 75
blasting powder.....do.....	— 3 75	— 3 75	— 3 75	— 3 75	— 3 75	— 3 75
Hemp, American, dressed.....per ton..	175 00 225 00	180 00 225 00	180 00 225 00	180 00 225 00	200 00 230 00	220 00 225 00
undressed.....do.....	120 00 125 00	115 00 120 00	115 00 120 00	115 00 120 00	115 00 120 00	120 00 125 00
Russia, clean.....do.....	210 00 215 00	220 00 230 00	220 00 230 00	220 00 230 00	225 00 230 00	220 00 230 00
Hides, dry Buenos Ayres.....per pound..	25 25½	— 26	26 27	26 27	25½ 26	25½ 26
Rio Grande.....do.....	— 24½	— 25½	26 27	— 26	— 26	24 24½
California.....do.....	— 22½	— 24	24½ 25	24½ 25	23 23½	23 23½
Hops, American.....do.....	40 50	35 45	35 45	45 55	40 50	35 46
Indigo, Manila.....do.....	70 87½	70 87½	70 87½	65 87½	65 85	65 85
Iron:						
Pig, American, No. 1.....per ton..	45 00 48 00	45 00 47 00	42 00 45 00	43 00 44 00	33 00 40 00	30 00 32 00
Scotch.....do.....	43 00 54 00	45 00 52 00	43 00 51 00	45 00 51 00	39 00 48 00	— 45 00

Bar, common English.....do.....	95 00	100 00	90 00	95 00	82 50	85 00	82 50	85 00	82 50	—	—	—	80 00
refined.....do.....	92 50	102 50	92 50	100 00	82 50	90 00	82 50	90 00	82 50	90 00	—	—	87 50
Swedish.....do.....	175 00	185 00	175 00	185 00	175 00	—	175 00	—	175 00	—	—	170 00	175 00
Rails, American.....do.....	77 50	—	77 00	78 00	75 77	77 00	73 00	77 00	70 00	75 00	—	63 00	—
English.....do.....	—	67 50	68 00	70 00	65 00	68 00	64 00	67 00	63 00	65 00	—	60 00	—
Lead, pig, English.....per 100 pounds..	6 75	7 00	6 63½	7 00	6 87	7 00	—	7 00	—	7 00	—	6 87½	7 00
Leather, sole, oak.....per pound.....	39	42	38	42	38	42	—	38	42	33	45	41	43
hemlock.....do.....	26½	27½	26	27	26	27½	26	28	27½	30	—	27	27½
Liquors:													
Domestic whisky.....per gallon.....	92½	93	96½	97	1 10	—	98	99	90½	91	91½	92	92
Molasses, muscovado.....do.....	30	32	30	32	29	40	29	45	22	35	20	28	28
Cuba, clayed.....do.....	29	31	29	31	28	35	28	35	21	26	18	20	20
New Orleans, fair to good.....do.....	53	82	55	87	58	88	60	90	65	75	64	66	66
Nails, cut.....per 100 pounds.....	4 75	—	4 75	—	4 50	4 75	4 50	—	4 50	4 75	4 50	—	—
Naval stores:													
Spirits turpentine.....per gallon.....	44½	45	42	42½	43½	44	—	41	42	—	39½	40½	40½
Rosin, common.....per barrel.....	2 75	2 90	3 00	3 05	3 15	3 25	2 87½	2 90	2 85	2 90	2 60	2 70	2 70
Oil, olive, in casks.....per gallon.....	1 15	1 25	1 15	1 25	1 15	1 25	—	1 25	1 17	1 20	1 10	1 15	1 15
linseed.....do.....	98	99	93	94	91	92	—	98	95	96	84	85	85
sperm, crude.....do.....	1 43	1 45	—	1 40	—	1 50	—	1 50	—	1 45	—	1 40	1 40
Paints, American red lead.....per pound.....	9	9½	9	9½	9	9½	9	9½	9	9½	9	9½	9½
white, in oil.....do.....	—	12	—	12	—	12	—	12	11½	—	—	11	11
Petroleum, crude.....per gallon.....	—	7½	—	7½	—	5½	—	5½	—	5½	5	5½	5½
refined.....do.....	17½	18	17	17½	—	17	16½	17	15½	16	13½	13½	13½
Provisions:													
Beef, mess, plain to extra.....per barrel.....	4 60	7 00	4 00	7 00	4 00	7 00	4 25	6 50	4 50	7 75	9 50	11 50	11 50
Pork, mess, western.....do.....	16 20	16 50	15 00	15 25	17 75	—	17 00	17 12½	18 00	19 00	17 00	17 50	17 50
Hams, pickled.....per pound.....	12½	13½	13	—	13	14	10½	11½	8½	9½	8½	9½	9½
Shoulders, pickled.....do.....	7½	8	9	9½	8½	8½	7½	7½	7	7½	6	6½	6½
Lard, western.....do.....	8½	8½	8½	8½	8½	8½	8½	8½	7½	8	8	8½	8½
Butter, Western Reserve.....do.....	16	18	13	18	15	17	15	17	22	25	18	28	28
New York State, fine.....do.....	26	28	28	30	29	30	31	33	32	34	25	38	38
Cheese, western.....do.....	8	13	7	13½	8½	13½	7	12	7	13	10	13½	13½
Rice, Carolina, fair to prime.....per 100 pounds..	7 75	8 50	7 75	8 50	8 75	9 50	8 75	9 50	—	8 50	7 25	8 00	8 00
Salt, Liverpool, ground.....per sack.....	1 40	3 40	1 40	2 30	1 40	2 30	1 40	2 25	1 30	1 40	—	1 25	1 25
Turk's Island.....per bushel.....	35	40	32	35	32	35	—	35	—	35	—	30	30
Seeds, clover.....per pound.....	8½	9	8½	9	9½	9½	9½	9½	—	9	8½	8½	8½
timothy.....per bushel.....	4 25	4 40	4 10	4 75	3 75	3 90	—	3 25	2 75	2 80	2 90	3 12½	3 12½
Sugar, Cuba, refining.....per pound.....	7½	7½	7	7½	8½	8½	7½	8	7½	7½	7½	7½	7½
Havana, white.....do.....	9½	10½	10	11	10	11	9½	10½	9½	10½	9½	10	10
Tallow, American, fair to prime.....do.....	8½	8½	8½	8½	8½	8½	7½	8	7	7½	7½	7½	7½
Tea, Young Hyson.....do.....	50	65	40	55	48	60	45	65	42	55	48	60	60
Oolong, fine.....do.....	38	48	35	45	35	65	35	65	35	47	35	65	65
Souchong.....do.....	40	55	40	55	40	55	40	55	37	45	35	50	50
Tin, Banca.....do.....	36	36½	—	35	34½	35	—	34	—	33	32½	33	33
Tobacco, Kentucky leaf.....do.....	9	15	9	15	9	15	9	15	9	15	10	12	12
Havana, common.....do.....	75	1 10	75	1 10	75	1 10	75	1 10	75	1 10	75	85	85
Wool, American, Saxony fleece.....do.....	50	53	50	53	50	53	50	53	50	52	52	53	53
extra, pulled.....do.....	40	46	40	46	40	46	40	46	40	48	40	45	45
South American mestiza.....do.....	27	33	27	33	27	33	33	35	33	35	28	30	30

REPORT OF THE COMMISSIONER OF INDIAN AFFAIRS.

REPORT
OF
THE COMMISSIONER OF INDIAN AFFAIRS.

DEPARTMENT OF THE INTERIOR,
Washington, D. C., August 20, 1873.

SIR: In accordance with the request contained in your letter of the 8th instant, I have the honor to transmit herewith the annual statement of the liabilities of the United States to Indian tribes under stipulations of treaties, &c.

A copy of the letter of the Indian Bureau, transmitting said statement, is herewith enclosed.

I have the honor to be, very respectfully, your obedient servant,
B. R. COWEN,
Acting Secretary.

The Hon. the SECRETARY OF THE TREASURY.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, D. C., August 19, 1873.

SIR: I have the honor to submit herewith, in compliance with the request of the Hon. W. A. Richardson, Secretary of the Treasury, of the 8th instant, a statement showing the present liabilities of the United States to Indian tribes under stipulations of treaties.

Very respectfully, your obedient servant,
H. R. CLUM,
Acting Commissioner.

Hon. B. R. COWEN,
Acting Secretary of the Interior.

Statement showing the present liabilities of the United States to Indian tribes under treaty stipulations.

Names of tribes.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws: Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years or pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid, and amounts which, invested at five per centum, would produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article of Oct. 21, 1867.	Twenty-four installments unappropriated, at \$30,000 each.	Vol. 15, p. 584, § 10		\$720,000 00		
Do.	Purchase of clothing.	Tenth article treaty Oct. 21, 1867	do	\$26,000 00			
Do.	Pay of carpenter, farmer, blacksmith, miller, and engineer.	Fourteen article treaty Oct. 21, 1867	Vol. 15, p. 585, § 14	5,200 00			
Do.	Pay of physician and teacher.	do	do	2,500 00			
Do.	Three installments, for seed and agricultural implements.	Three installments of \$2,500 each due.	Vol. 15, p. 583, § 8.		7,500 00		
Do.	Pay of a second blacksmith, iron and steel.	Eighth article treaty Oct. 21, 1867.	Vol. 15, p. 584, § 8.	2,000 00			
Arickarces, Gros-Ventres, and Mandans.	Amount to be expended in such goods, &c., as the President may from time to time determine.	Seventh article treaty July 27, 1866.	Treaty not published.	75,000 00			
Assinaboines.	do	do	do	30,000 00			
Blackfeet, Bloods, and Piegaus.	do	Eighth article treaty Sept. 1, 1868.	do	50,000 00			
Calapooias, Molallas, and Clackamas of Willamette Valley.	Five installments, fourth series, of annuity for beneficial purposes.	One installment of \$5,500 due	Vol. 10, p. 1114, § 2		5,500 00		
Cheyennes and Arapahoes.	Thirty installments, provided to be expended under tenth article of Oct. 28, 1867.	Twenty-four installments unappropriated, at \$20,000 each.	Vol. 15, p. 596, § 10		480,000 00		
Do.	Purchase of clothing, same article.		do	14,500 00			
Do.	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.		Vol. 15, p. 597, § 13	7,700 00			
Do.	Three installments, for the purchase of seeds and of agricultural implements.	Three installments of \$2,500 each due.	Vol. 15, p. 595, § 8.		7,500 00		
Do.	Pay of second blacksmith, iron and steel.		Vol. 15, p. 597, § 8.	2,000 00			
Chickasaws.	Permanent annuity in goods.		Vol. 1, p. 619			\$3,000 00	
Chippewas — Boiso Forte Band.	Twenty installments, for blacksmith, assistant, iron, tools, &c.	Twelve installments, at \$1,500 each, unappropriated.	Vol. 14, p. 766, § 3.		18,000 00		

Do.....	Twenty installments, for schools, instructing Indians in farming, and for the purchase of seeds, tools, &c.	Twelve installments, at \$1,600 each, unappropriated.	do.....	19,200 00	
Do.....	Twenty installments of annuity, in money, goods, or other articles; in provisions, ammunition, and tobacco.	Annuity, \$3,500; goods, &c., \$6,500; provisions, &c., \$1,000; twelve installments unappropriated.		132,000 00	
Chippewas of Lake Superior.	Twenty installments, in coin, goods, implements, &c., and for education.	One installment unappropriated.	Vol. 10, p. 1111, § 3	19,000 00	
Do.....	Twenty installments, for six smiths and assistants, iron and steel.	do.....	Vol. 10, p. 1111, § 5	6,360 00	
Do.....	Support of smith and shop, and pay of two farmers, during the pleasure of the President.	Estimated at.....	Vol. 11, p. 1112	1,800 00	
Do.....	Twenty installments, for seventh blacksmith, &c.	Three installments unappropriated, at \$1,060 each.		3,180 00	
Chippewas of the Mississippi.	Money, goods, support of schools, provisions, tobacco, as per fourth article treaty Oct. 4, 1842; eighth article treaty Sept. 30, 1854; and third article treaty May 7, 1864.	Three installments, 2d series, of \$9,000.01, to be appropriated.	Vol. 7, p. 592, § 4; Vol. 10, p. 1111, § 8; Vol. 13, p. 694, § 3.	27,000 03	
Do.....	Two farmers, two carpenters, two smiths and assistants, iron and steel; same articles and treaties.	Three installments, 2d series, at \$1,400, to be appropriated.	do.....	4,200 00	
Do.....	Twenty installments in money, at \$20,000 each, third article treaty Feb. 22, 1855.	One to be appropriated	Vol. 10, p. 1167, § 3.	20,000 00	
Do.....	Ten installments for support of schools, in promoting the progress of the people in agriculture, and assisting them in becoming self-sustaining; support of physician and purchase of medicines.	Four installments of \$11,500 to be appropriated.	do.....	46,000 00	
Do.....	Forty-six installments, to be paid to the chiefs of the Mississippi Indians.	Twenty of \$1,000 each, to be appropriated.	Vol. 16, p. 548, § 3	20,000 00	
Chippewas of the Mississippi, and Pillager and Lake Winnebagoish bands of Chippewas.	Pay of two carpenters, two blacksmiths, four farm-laborers, and one physician, ten years.	Two installments of \$7,700, to be appropriated.	Vol. 13, p. 694, § 6	15,400 00	
Do.....	For services and traveling expenses of a board of visitors, not more than five persons, to attend annuity payments.	do.....	do.....	480 00	
Do.....	To be applied for the support of a saw-mill as long as the President may deem necessary.	do.....	do.....	1,000 00	
Do.....	Pay of female teachers employed on the reservation.	do.....	Vol. 13, p. 694, § 13	1,000 00	
Chippewas, Pillager, and Lake Winnebagoish bands.	Thirty installments, in money, \$10,666.66; goods, \$8,000; and for purposes of utility, \$4,000.	Eleven installments to be appropriated, at \$22,666.66 each.	Vol. 10, p. 1168, § 3	249,333 26	
Do.....	Twenty installments for purposes of education; third article treaty Feb. 22, 1865.	One installment, to be appropriated.	Vol. 10, p. 1168, § 3	3,000 00	

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws: Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed but liable to be discontinued.	Aggregate of future appropriations that will be required, during a limited number of years, to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid, and amounts which, invested at five per centum, produce permanent annuities.
Chippewas of Red Lake and Pembina tribe of Chippewas.	\$10,000, as annuity, to be paid per capita to the Red Lake band, and \$5,000 to the Pembina band, during the pleasure of the President.		Vol. 13, p. 668, § 3.	\$15,000 00			
Do.....	Fifteen installments, of \$12,000 each, for the purpose of supplying them with gilling-twin, cotton maitre, linsey, blankets, &c.	Estimated, Red Lake band \$8,000, and Pembina band \$4,000; five installments to be appropriated.	Vol. 13, p. 669, § 3.		\$60,000 00		
Do.....	Fifteen installments, to pay one blacksmith, physician, &c., miller, farmer, \$3,900; iron and steel, and other articles, \$1,500; carpentering, &c., \$1,000.	Five installments to be appropriated, at \$6,400 each.	Vol. 13, p. 690, § 4.		32,000 00		
Do.....	Fifteen installments, to defray the expenses of a board of visitors, not more than three persons to attend annuity payments.	Five installments to be appropriated at \$390 each.	 do		1,950 00		
Choctaws	Permanent annuities	2d article treaty Nov. 16, 1805, \$3,000; 13th article treaty Oct. 18, 1820, \$600; 2d article treaty Jan. 20, 1825, \$6,000.	Vol. 7, p. 99, § 2; vol. 11, p. 614, § 13; vol. 7, p. 213, § 13; vol. 11, p. 614, § 13.			\$9,600 00	
Do.....	Provisions for smith, &c	6th article treaty Oct. 18, 1820; 9th article treaty Jan. 20, 1825.	Vol. 7, p. 212, § 6; vol. 7, p. 236, § 9.			920 00	
Do.....	Interest on \$390,257.92; articles 10 and 13 treaty January 22, 1855.		Vol. 7, p. 236, § 9; vol. 11, p. 614, § 13.			19,512 69	\$390,257 92
Confederated tribes and bands in Middle Oregon.	Five installments, for beneficial purposes, at the discretion of the President, treaty of June 25, 1853.	One installment of \$4,000, to be appropriated.	Vol. 12, p. 964, § 2.		4,000 00		
Do.....	Fifteen installments, for pay and subsistence of one farmer, blacksmith, wagon and plow-maker.	One installment of \$3,500, to be appropriated.	Vol. 12, p. 965, § 4.		3,500 00		

Do	Twenty installments, for pay and subsistence of one physician, sawyer, miller, superintendent of farming, and school teacher.	Six installments, of \$5,600, yet due.	do	33,600 00	
Do	Twenty installments, for salary of head chief.	Six installments, at \$500 each, yet due.	do	3,000 00	
Creeks	Permanent annuities	Treaty Aug. 7, 1790	Vol. 7, p. 36, § 4	1,500 00	
Do	do	Treaty June 16, 1802	Vol. 7, p. 69, § 2	3,000 00	
Do	do	Treaty January 24, 1826	Vol. 7, p. 287, § 4	20,000 00	490,600 00
Do	Smiths, shops, &c.	do	do	1,110 00	22,200 00
Do	Wheelwright, permanent	Treaty Jan. 24, 1826, and Aug. 7, 1856.	Vol. 11, p. 700, § 5	600 00	12,000 00
Do	Allowance, during the pleasure of the President, for blacksmiths, assistants, shops and tools, iron and steel, wagon-maker, education, and assistance in agricultural operations, &c.	February 24, 1833; August 7, 1856.	Vol. 7, p. 419, § 5; vol. 11, p. 700, § 5.	840 00 270 00 600 00 1,000 00 2,000 00	
Do	Interest on \$200,000, held in trust, 6th article treaty August 7, 1856.	August 7, 1856	Vol. 11, p. 700, § 5.		
Do	Interest on \$675,168, held in trust, 3d article treaty June 14, 1866, to be expended under the direction of the Secretary of the Interior.	August 7, 1856	do	10,000 00	200,000 00
Do	For supplying male persons over fourteen years of age with a suit of good, substantial woolen clothing; females over twelve years of age, a flannel skirt or goods to make the same, a pair of woolen hose, calico and domestic; and boys and girls under the ages named such flannel and cotton goods as their necessities may require.	Expended under the direction of the Secretary of the Interior.	Vol. 14, p. 786, § 3.	33,758 43	675,168 00
Crows	For the purchase of such articles from time to time as the necessities of the Indians may indicate to be proper.	Treaty of May 7, 1868	Vol. 15, p. 651, § 9.	23,973 00	
Do	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	do	do	10,000 00	
Do	Twenty installments for pay of teacher, and for books and stationery.	do	Vol. 15, p. 652, § 10	6,600 00	
Do	Blacksmith, iron and steel, and for seeds and agricultural implements.	Sixteen installments of \$3,000 each yet due.	Vol. 15, p. 651, § 7.	48,000 00	
Do	For the purchase of such beneficial objects as the condition and necessities of the Indians may require.	Estimated	Vol. 15, p. 651, § 8.	3,250 00	
Delawares	For interest on \$37,095.25, at five per centum, being the value in part of thirty-six sections of land, set apart by the treaty of 1829 for education.	do	Vol. 15, p. 652, § 9.	20,000 00	
Do	Twenty installments of \$150,000, to be expended under the direction of the President.	Senate resolution January 19, 1838.	Vol. 7, p. 327, § 1; Vol. 10, p. 1049, § 5.	1,954 76	37,095 25
D'Wamish & other allied tribes in Washington Territory.	Twenty installments for agricultural school and teachers.	Six installments to be appropriated.	Vol. 12, p. 928, § 6.	27,000 00	
Do		Six installments, at \$3,000, to be appropriated.	Vol. 12, p. 929, § 14.	18,000 00	

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, &c.	Number of installments yet unappropriated; explanations, &c.	Reference to laws: Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid, and amounts which, invested at five per centum, produce permanent annuities.
D'Wamish and other allied tribes in Washington Territory.	Twenty installments for a smith and carpenter shop and tools.	Six installments, at \$500 each, yet due.	Vol. 12, p. 929, § 14.	.....	\$3,000 00	.....	.....
Do	Twenty installments for blacksmith, carpenter, farmer, and physician.	Six installments, at \$4,600, to be appropriated.	do .....	.....	27,600 00	.....	.....
Flatheads & other confederated tribes.}	Twenty installments for agricultural and industrial school, providing necessary furniture, books, stationery, &c., and for the employment of suitable instructors.	Six installments, at \$2,100 each, to be appropriated.	Vol. 12, p. 977, § 5.	.....	12,600 00	.....	.....
Do	Five installments, 4th series, for beneficial objects, under the direction of the President.	Five installments to be appropriated, at \$3,000 each.	Vol. 12, p. 976, § 4.	.....	15,000 00	.....	.....
Do	Twenty installments for two farmers, two millers, blacksmith, gunsmith, tinsmith, carpenter and joiner, and wagon and plow-maker, \$7,400; and keeping in repair blacksmith's, carpenter's, and wagon and plow-maker's shops, \$500.	Six installments, of \$7,900, yet to be provided.	Vol. 12, p. 977, § 5.	.....	47,400 00	.....	.....
Do	Twenty installments for keeping in repair flouring and saw mill, and supplying the necessary fixtures.	Six installments, of \$500, to be provided.	do .....	.....	3,000 00	.....	.....
Do	Twenty installments, for pay of physician, \$1,400; keeping in repair hospital and for medicine, \$300.	Six installments, of \$1,700, to be appropriated.	do .....	.....	10,200 00	.....	.....
Do	Twenty installments for repairing buildings for various employes, &c.	Six installments, of \$300 each, yet due.	do .....	.....	1,800 00	.....	.....
Do	Twenty installments for each of the head chiefs of the Flathead, Kootenay, and Upper Pend d'Oreille tribes, at \$500.	Six installments, of \$1,500 each, to be provided.	do .....	.....	9,000 00	.....	.....

Gros Ventres	Amount to be expended in such goods, provisions, &c., as the President may from time to time determine as necessary, per 8th article treaty of July 13, 1868.	Treaty not published	\$35,000 00			
Iowas	Interest on \$37,500, being the balance on \$137,500.	Vol. 10, p. 1071, § 9		\$2,875 00	\$57,500 00	
Kansas	Interest on \$200,000, at five per centum	Vol. 9, p. 842, § 2		10,000 00	200,000 00	
Kickapoos	Interest on \$95,945.95, at five per centum	Vol. 10, p. 1079, § 2		4,797 29	95,945 95	
Klamaths and Modocs	Five installments of \$5,000, 2d series, to be expended under the direction of the President.	Two installments to be provided	Vol. 16, p. 708, § 2	10,000 00		
Do	Five installments of \$3,000, 3d series, to be expended under the direction of the President.	Five installments due	do	15,000 00		
Do	Twenty installments, for repairing saw-mill and buildings for blacksmith, carpenter, wagon and plow maker, manual-labor school, and hospital.	Thirteen installments, of \$1,000 each, yet due.	do	13,000 00		
Do	For tools and materials for saw and flour mills, carpenter's, blacksmith's, wagon and plow maker's shops, books and stationery for manual-labor school.	Twelve installments to be appropriated.	Vol. 16, p. 709, § 4	18,000 00		
Do	Pay of superintendent of farming, farmer, blacksmith, sawyer, carpenter, and wagon and plow maker.	Seven installments, of \$6,000 each, yet due.	Vol. 16, p. 709, § 5	42,000 00		
Do	Pay of physician, miller, and two teachers, for twenty years.	Twelve installments to be provided, at \$3,600 each.	do	43,200 00		
Makahs	Ten installments, being the 5th series, for beneficial objects, under the direction of the President.	Six to be appropriated, at \$1,000 each.	Vol. 12, p. 940, § 5	6,000 00		
Do	Twenty installments, for agricultural and industrial schools and teachers, for smith and carpenter shops and tools, and for blacksmith, carpenter, farmer, and physician.	Six installments to be appropriated, at \$7,600 each.	Vol. 12, p. 941, § 11	45,600 00		
Mcnomonees	Fifteen installments to pay \$242,686, for cession of land.	Seven installments, of \$16,170.06, yet due.	Vol. 10, pp. 1865 and 1067, § 5.	113,190 42		
Miamies of Kansas	Permanent provisions for smith's shops and miller, &c.	Say \$940 for shop and \$600 for miller.	Vol. 7, p. 191, § 5	1,540 00	30,800 00	
Do	Twenty installments upon \$150,000, 3d article treaty June 5, 1854.	Six installments, of \$7,500 each, yet due.	Vol. 10, p. 1094, § 3	45,000 00		
Do	Interest on \$50,000, at the rate of five per centum as per 3d article treaty June 5, 1854.	do	do	2,500 00	50,000 00	
Miamies of Indiana	Interest on \$221,257.86, at five per centum per annum.	June 5, 1854	Vol. 10, p. 1099, § 4	11,062 89	221,257 86	
Miamies of Eel River	Permanent annuities	4th article treaty 1795; 3d article treaty 1805; 3d article treaty 1809.	Vol. 7, p. 51, § 4; vol. 7, p. 91, § 3; vol. 7, p. 114, § 3.	1,100 00	22,000 00	
Molels	Pay of teacher to manual-labor school, and subsistence of pupils, &c.	Treaty December 21, 1855	Vol. 12, p. 982, § 2	3,000 00		
Mixed Shoshones, Bannocks, and Sheep-Eaters.	To be expended in such goods, provisions, &c., as the President may from time to time determine as proper.	Treaty September 24, 1868		35,000 00		

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws: Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid and amounts which, invested at five per centum, produce permanent annuities.
Navajoes	For such articles of clothing, or raw materials in lieu thereof, seeds, farming implements, &c.	Treaty of June 1, 1868	Vol. 15, p. 668	\$45,705 00 .....	.....	.....	.....
Do.....	For the purchase of such articles as from time to time the condition and necessities of the Indians may indicate to be proper.	do	do	14,000 00 .....	.....	.....	.....
Do.....	For pay of two teachers	do	Vol. 15, p. 668, § 6	2,000 00 .....	.....	.....	.....
Nez Percés	Five installments, 3d series, for beneficial objects, at the discretion of the President.	One installment to be appropriated, \$6,000.	Vol. 12, p. 958, § 4 .....	.....	\$6,000 00 .....	.....	.....
Do.....	Twenty installments, for two schools, &c., pay of superintendent of teaching and two teachers, superintendent of farming and two farmers, two millers, two blacksmiths, two gunsmiths, tinner, carpenter, wagon and plow maker, keeping in repair grist and saw mill, for necessary tools, pay of physician, repairing hospital and furnishing medicine, &c., repairing buildings for employes, and the shops for blacksmith, tinsmith, gunsmith, carpenter, wagon and plow maker, providing tools therefor, and pay of head-chief.	Six installments to be provided, at \$17,200 each.	.....	.....	103,200 00 .....	.....	.....
Do.....	Sixteen installments for boarding and clothing children who attend school, providing school, &c., with necessary furniture, purchase of wagons, teams, and tools, &c.	Eight installments, of \$3,000 each, to be provided.	Vol. 14, p. 649, § 4 .....	.....	24,000 00 .....	.....	.....
Do.....	Salary of two subordinate chiefs	Treaty June 9, 1863	Vol. 14, p. 650, § 5	1,000 00 .....	.....	.....	.....
Do.....	Fifteen installments, for repairs of houses, mills, shops, &c.	Eight installments, unappropriated, at \$3,500 each.	Vol. 14, p. 649, § 5 .....	.....	28,000 00 .....	.....	.....
Do.....	Salary of two matrons for schools, two assistant teachers, farmer, carpenter, and two millers.	Treaty June 9, 1863	Vol. 14, p. 650, § 5	7,600 00 .....	.....	.....	.....

Nisqually, Pnyalup, and other tribes and bands of Indians.	Payment of \$32,500 in graduated payments, as per treaty December 26, 1854.	One installment to be appropriated	Vol. 10, p. 1133, § 4	1,000 00		
Do	Pay of instructor; smith, physician, carpenter, &c., for twenty years.	One installment to be provided for	Vol. 10, p. 1134, § 10	6,700 00		
Do	Support of an agricultural and industrial school, smith and carpenter shops, and providing necessary tools therefor.	do	do	1,500 00		
Northern Cheyennes and Arapahoes.	Purchase of clothing as per sixth article treaty May 10, 1868, thirty years.	Twenty-five installments, to be appropriated, of \$15,000 each.	Vol. 15, p. 657, § 6	15,000 00		
Do	Ten installments to be expended by the Secretary of the Interior for Indians roaming, and in the purchase of such articles as may be deemed necessary.	Five installments to be appropriated.	do	18,000 00		
Do	For the last of four installments, to furnish flour and meat.	One to be appropriated, at \$66,576	do	66,576 00		
Do	Pay of teacher, carpenter, miller, farmer, blacksmith, engineer, and physician.	Estimated	Vol. 15, p. 658, § 7	7,700 00		
Omahas	Fifteen installments, 3d series, in money or otherwise.	Nine installments, to be appropriated, at \$20,000 each.	Vol. 10, p. 1044, § 4	180,000 00		
Do	Ten installments, to pay engineer, miller, farmer, and blacksmith, keeping in repair grist and saw mill, support of blacksmith shop, and furnishing tools.	Estimated, engineer \$1,200; miller \$900; farmer \$900; repair of mill and support of smith-shop \$600; two installments of \$4,500 yet due.	Vol. 10, p. 1045, § 8	9,000 00		
Osages	Interest on \$69,120, at 5 per centum, for educational purposes.	Resolution of the Senate to treaty January 2, 1825.	Vol. 7, p. 242, § 6		\$3,456 00	\$69,120 00
Do	Interest on \$300,000 at 5 per centum, to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.	Treaty September 29, 1865	Vol. 14, p. 687, § 1		15,000 00	300,000 00
Offices and Missions.	Fifteen installments, being the 3d series, in money or otherwise.	Nine to be appropriated	Vol. 10, p. 1039, § 4	81,000 00		
Pawnees	Annuity goods, and such articles as may be necessary.	Treaty September 24, 1857	Vol. 11, p. 729, § 2		30,000 00	
Do	Support of two manual-labor schools and pay of teachers.	do	Vol. 11, p. 730, § 3	11,200 00		
Do	For iron and steel and other necessary articles for shops, and pay of two blacksmiths, one of whom is to be tin and gun smith, and compensation of two strikers and apprentices.	Say for iron or steel \$500; two blacksmiths, \$1,200; and two strikers, \$480.		2,180 00		
Do	Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of apprentices to assist in working the mill, and keeping in repair grist and saw mill.	Estimated	Vol. 11, p. 730, § 4	4,400 00		
Poncas	Fifteen installments, 3d series, to be paid to them or expended for their benefit.	Fifteen installments, of \$8,000 each, yet due.	Vol. 12, p. 997, 2	120,000 00		

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws: Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid, and amounts which, invested at five per centum, produce permanent annuities.
Poncas	Amount to be expended during the pleasure of the President, for aid in agricultural and mechanical pursuits.	Treaty March 12, 1863	Vol. 12, p. 998, § 2	\$7,500 00	.....	.....	.....
Pottawatomies	Permanent annuity in money	August 2, 1795	Vol. 7, p. 51, § 4	.....	.....	\$261 47	\$5,229 39
Do	do	September 30, 1809	Vol. 7, p. 114, § 3	.....	.....	130 74	2,614 79
Do	do	October 2, 1818	Vol. 7, p. 185, § 3	.....	.....	653 67	13,073 39
Do	do	September 20, 1828	Vol. 7, p. 317, § 2	.....	.....	522 94	10,458 79
Do	do	July 29, 1829	Vol. 7, p. 330, § 2	.....	.....	4,183 48	83,669 59
Do	For educational purposes, during the pleasure of the President.	September 20, 1828	Vol. 7, p. 318, § 2	5,000 00	.....	.....	.....
Do	Permanent provision for three blacksmiths and assistants, iron, steel, &c.	October 16, 1826	Vol. 7, p. 296, § 3	.....	.....	737 34	14,746 79
Do .....	.....	September 20, 1828	Vol. 7, p. 318, § 2	.....	.....	.....	.....
Do .....	.....	July 29, 1829	Vol. 7, p. 321, § 2	.....	.....	.....	.....
Do	Permanent provision for furnishing salt	do	Vol. 7, p. 320, § 2	.....	.....	114 39	2,287 80
Do	Permanent provision for payment of money in lieu of tobacco.	September 20, 1828	Vol. 7, p. 318, § 2	.....	.....	78 44	1,568 79
Do .....	.....	June 5 and 17, 1846	Vol. 9, p. 855, § 10	.....	.....	.....	.....
Do	For interest on \$168,123.85, at 5 per centum	do	Vol. 9, p. 855, § 7	.....	.....	8,406 19	168,123 85
Pottawatomies of Huron	Permanent annuities	November 17, 1803	Vol. 7, p. 106, § 2	.....	.....	400 00	8,000 00
Quapaws	For education, smith, farmer, and smith-shop, during the pleasure of the President.	\$1,000 for education	Vol. 7, p. 425, § 3	2,660 00	.....	.....	.....
Quinnelts and Quilchutes	\$25,000, 5th series, to be expended for beneficial objects.	\$1,660 for smith, &c. ....	.....	.....	.....	.....	.....
Do .....	.....	One installment, of \$1,000, to be provided.	Vol. 12, p. 972, § 4	.....	\$1,000 00	.....	.....
Do	Twenty installments for an agricultural and industrial school, employment of suitable instructors, support of smith and carpenter shop, and tools, pay of blacksmith, carpenter, farmer, and physician.	Six installments to be appropriated, of \$7,100 each.	Vol. 12, p. 973, § 10.	.....	42,600 00	.....	.....
Rogue River	Five installments in blankets, clothing, farming utensils, &c.	One installment, of \$3,000, still due.	.....	.....	3,000 00	.....	.....

River Crows	Amount to be expended in such goods, provisions, &c., as the President may from time to time determine.	July 15, 1868	Vol. 16, p. 349, § 7	30,000 00		
Sacs and Foxes of Mississippi.	Permanent annuity	Treaty November 3, 1804	Vol. 7, p. 85, § 3.		1,000 00	20,000 00
Do.	Interest on \$200,000, at five per cent	Treaty October 21, 1837	Vol. 7, p. 541, § 2		10,000 00	200,000 00
Do.	Interest on \$800,000, at five per cent	Treaty October 21, 1842	Vol. 7, p. 596, § 2		40,000 00	800,000 00
Sacs and Foxes of Missouri.	Interest on \$157,400, at five per cent	Treaty October 21, 1837	Vol. 7, p. 543, § 2		7,870 00	157,400 00
Do.	Interest on \$11,615.25, at five per cent	Treaty March 6, 1861	Vol. 12, p. 1170		580 71	11,615 25
Seminoles	Interest on \$500,000, eighth article, treaty August 7, 1856.	\$25,000 annual annuity	Vol. 11, p. 702, § 8		25,000 00	500,000 00
Do.	Interest on \$70,000, at five per cent. per annum.	Support of schools	Vol. 14, p. 757, § 3		3,500 00	70,000 00
Senecas	Permanent annuities	September 9 and 17, 1817	Vol. 7, p. 161, § 4; vol. 7, p. 179, § 4.		1,000 00	20,000 00
Do.	Smith and smith-shops and miller	February 22, 1831	Vol. 7, p. 349, § 4	1,660 00		
Senecas of New York	Permanent annuities	February 19, 1841	Vol. 4, p. 442		6,000 00	120,000 00
Do.	Interest on \$75,000, at five per centum	Act June 27, 1846	Vol. 9, p. 35, § 3		3,750 00	75,000 00
Do.	Interest on \$43,050, transferred from the Ontario Bank to the United States Treasury.	do	do		2,152 50	43,050 00
Senecas and Shawnees.	Permanent annuity	Treaty September 17, 1818	Vol. 7, p. 119, § 4		1,000 00	20,000 00
Do.	Support of smith and smith-shops	Treaty July 20, 1831	Vol. 7, p. 352, § 4	1,060 00		
Senecas, Shawnees, Quapaws, Peorias, Ottawas, Wyandotts, and others.	Five installments for blacksmith and assistant, shop and tools, iron and steel for same, for Shawnees.	Last appropriated				
Do.	Six installments, for blacksmith and necessary iron, steel and tools, for Peorias, Kaskaskias, &c.	One installment to be appropriated			1,123 20	
Shawnees	Permanent annuity for education	August 3, 1795; May 10, 1854	Vol. 7, p. 51, § 4		3,000 00	60,000 00
Do.	Interest on \$40,000, at five per cent	August 3, 1795	Vol. 10, p. 1056, § 3		2,000 00	40,000 00
Shoshones — Western band.	Twenty installments, of \$5,000 each, under the direction of the President.	Ten installments to be appropriated	Vol. 13, p. 557, § 7.		50,000 00	
Shoshones — Eastern band.	Twenty installments, of \$10,000 each, under the direction of the President.	do	Vol. 13, p. 177, § 5.		100,000 00	
Shoshones — North-western band.	Twenty installments, of \$5,000 each, under the direction of the President.	do	Vol. 13, p. 663, § 3.		50,000 00	
Shoshones — Goship band.	Twenty installments, of \$1,000 each, under the direction of the President.	do	Vol. 13, p. 682, § 7.		10,000 00	
Shoshones and Banacks.	For the purchase of clothing for men, women, and children.	Estimated	Vol. 15, p. 676, § 9.	13,574 00		
Do.	For the purchase of such articles as may be considered proper by the Secretary of the Interior.	do	do	30,000 00		
Do.	For pay of physician, carpenter, teacher, engineer, farmer, and blacksmith.	do	Vol. 15, p. 676, § 10	6,800 00		
Do.	Blacksmith, and for iron and steel for shops.	do	Vol. 15, p. 676, § 8	2,000 00		
Do.	For the purchase of seeds and farming implements.	Two installments to be provided			5,000 00	

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities.	Number of installments yet unappropriated, explanations, &c.	Reference to laws: Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid, and amounts which, invested at five per centum, produce permanent annuities.
Shoshones and Bannacks.	<i>For Bannacks:</i> Purchase of clothing for men, women, and children.	Estimated	Vol. 15, p. 676, § 9	\$6,937 00	.....	.....	.....
Do	Purchase of such articles as may be considered necessary by the Secretary for persons roaming, &c.	do	do	16,000 00	.....	.....	.....
Do	For seeds and agricultural implements, &c.	Three installments to be appropriated.	.....	.....	\$7,500 00	.....	.....
Do	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.	.....	Vol. 15, p. 676, § 10	6,800 00	.....	.....	.....
Six Nations of New York.	Permanent annuities in clothing, &c.	Treaty November 11, 1794.	Vol. 7, p. 46, § 6	.....	.....	\$4,500 00	\$90,000 00
Sisseton and Wahpeton of Lake Traverse and Devil's Lake.	Amount to be expended in such goods and other articles as the President may from time to time determine.	February 14, 1873, estimated	.....	80,000 00	.....	.....	.....
Sioux of different tribes inciding Santee Sioux in Nebraska.	For second of three installments for the purchase of seeds and agricultural implements.	Two installments of \$15,000 each, yet due.	Vol. 15, p. 638, § 10	15,000 00	.....	.....	.....
Do	Purchase of clothing for men, women, and children.	Twenty-six installments, of \$159,400, yet due.	.....	.....	4,144,400 00	.....	.....
Do	Blacksmith, and for iron and steel.	Estimated	Vol. 15, p. 638, § 8	2,000 00	.....	.....	.....
Do	For such articles as may be considered necessary by the Secretary of the Interior for persons roaming.	Twenty-six installments, of \$236,000, yet due.	.....	.....	6,136,000 00	.....	.....
Do	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 638, § 13	10,400 00	.....	.....	.....
S'Klallams.	Twenty installments, being fifth series on \$60,000, to be expended under the direction of the Secretary of the Interior.	Six installments due, graduated.	Vol. 12, p. 934, § 5	.....	10,400 00	.....	.....

Do.....	Twenty installments for agricultural and industrial school, pay of teacher, blacksmith, carpenter, physician, and farmer.	Six installments of \$17,100, yet due.	do.....	42,600 00		
Do.....	Smith, carpenter-shop, and tools.	Estimated	do.....	500 00		
Tabeguache band of Utahs.	Purchase of iron, steel, and tools for blacksmith-shop and pay of blacksmith and assistant.	Estimated.	Vol. 13, p. 675, § 10	720 00		
Tabeguache, Mache, Capote, Weminuche, Yampa, Grand River, and Uintah band of Utes.	For iron and steel and necessary tools for blacksmith-shop.	do.....	Vol. 15, p. 621, § 11	220 00		
Do.....	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	do.....	Vol. 15, p. 622, § 15	11,000 00		
Do.....	Thirty installments of \$30,000, to be expended under the direction of the Secretary of the Interior, for clothing, blankets, &c.	Twenty-five installments, of \$30,000, still due.	Vol. 15, p. 622, § 11	750,000 00		
Do.....	Annual amount to be expended, under the direction of the Secretary of the Interior, in supplying said Indians with beef, mutton, wheat-flour, beans, &c.	do.....	Vol. 15, p. 622, § 12	30,000 00		
Umpquas and Calapoosias, of Umpqua Valley, Oreg.	Twenty installments of annuity, for beneficial objects.	One installment to be provided....	Vol. 10, p. 1126, § 3	1,000 00		
Do.....	Support of teachers, &c., for twenty years...	One installment, of \$1,450, yet due.	Vol. 10, p. 1127, § 3	1,450 00		
Walla-Walla, Cayuse, and Umatilla tribes.	Five installments, third series, to be expended under the direction of the President.	One installment to be provided, at \$4,000.	Vol. 12, p. 946, § 2	4,000 00		
Do.....	Twenty installments, for pay of two millers, farmer, superintendent of farming operations, two school teachers, physician, blacksmith, wagon and plow maker, carpenter, and joiner.	Six installments, of \$11,200 each, still due.	Vol. 12, p. 947, § 4	67,200 00		
Do.....	Twenty installments, for mill fixtures, tools, medicines, books, stationery, furniture, &c.	Six installments, of \$3,000 each, yet due.	do.....	18,000 00		
Do.....	Twenty installments, of \$1,500 each, for pay of head chiefs, three in number, at \$500 per annum.	Six installments yet due	Vol. 12, p. 947, § 5	9,000 00		
Winnebagoes.....	For interest on \$886,909.17, at 5 per centum per annum.	November 1, 1837, and Senate amendment July 17, 1862.	Vol. 7, p. 546, § 4		44,345 46	886,909 17
Do.....	Thirty installments of interest on \$75,387.28, at 5 per centum per annum.	Three installments, of \$3,769.36, still due.	Vol. 9, p. 879, § 4	11,308 08		
Do.....	Interest on \$78,340.41, at 5 per centum per annum, to be expended under the direction of the Secretary of the Interior.	do.....			3,917 02	78,340 41
Wal-pah-pet tribe of Snake Indians.	Ten installments, second series, under the direction of the President.	Eight installments, of \$1,200 each, still due.	Vol. 14, p. 684, § 7	9,600 00		
Yankton tribe of Sioux.	Ten installments, of \$40,000 each, being second series, to be paid to them or expended for their benefit.	Five installments, of \$40,000 each, yet due.	Vol. 11, p. 744, § 4	200,000 00		

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws: Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid, and amounts which, invested at five per centum, produce permanent annuities.
Yakamas	Five installments, third series, for beneficial objects, under the direction of the President.	One installment to be provided ...	Vol. 12, p. 953, § 4.		\$6,000 00		
Do	Twenty installments, for two schools, one of which is to be an agricultural and industrial school, keeping the same in repair, and providing books, stationery, and furniture.	Six installments to be provided, at \$500 each.	do		3,000 00		
Do	Twenty installments, for superintendent of teaching, two teachers, superintendent of farming, two farmers, two millers, two blacksmiths, tinner, gunsmith, carpenter, and wagon and plow maker.	Six installments to be provided, at \$14,600 each.	do		87,600 00		
Do	Twenty installments, for keeping in repair hospital, and furnishing medicines, &c., pay of physician, repair of grist and saw mill, and furnishing the necessary tools.	Six installments to be provided, at \$2,000 each.	do		12,000 00		
Do	Twenty installments, for keeping in repair buildings for employes.	Six installments to be provided, at \$300 each.	do		1,800 00		
Do	Salary of head chief for twenty years	Six installments to be provided, at \$500 each.	do		3,000 00		
Do	Twenty installments, for keeping in repair the blacksmith's, tinsmith's, gunsmith's, carpenter's, and wagon and plow maker's shops, and furnishing tools.	do	do		3,000 00		
Total				\$321,205 00	14,866,795 08	\$362,291 61	\$6,375,432 99

DEPARTMENT OF THE INTERIOR,
OFFICE INDIAN AFFAIRS, August 19, 1873.

REPORT OF THE SOLICITOR OF THE TREASURY.

REPORT

OF

THE SOLICITOR OF THE TREASURY.

DEPARTMENT OF JUSTICE,
OFFICE OF THE SOLICITOR OF THE TREASURY,
Washington, D. C., November 13, 1873.

SIR: I have the honor to transmit, herewith, seven tabular statements, exhibiting the amount, character, and results of the litigation, under the direction of this office, for the fiscal year ending June 30, 1873, so far as the same are shown by the reports received from the United States attorneys for the several districts. These tables embrace, respectively—

1. Suits on custom-house bonds.
2. Suits on transcripts of accounts of defaulting public officers, excepting those of the Post-Office Department, adjusted by the accounting officers of the Treasury Department.
3. Post-office suits, embracing those against officers of the Post-Office Department, and cases of fines, penalties, and forfeitures for violation of the postal laws.
4. Suits for the recovery of fines, penalties, and forfeitures under the customs revenue and navigation laws.
5. Suits against collectors of customs, and other agents of the Government, for refund of duties and acts done in the line of their official duty.
6. Suits in which the United States is interested, not embraced in the other classes.
7. A general summary or abstract of all the other tables.

An examination of this summary will show that the whole number of suits commenced within the year was 2,715, of which—

160 were of class 1, for the recovery of.....	\$422, 220 47
59 were of class 2, for the recovery of.....	1, 206, 936 55
364 were of class 3, for the recovery of.....	48, 249 18
331 were of class 4, for the recovery of.....	4, 151, 944 67
794 were of class 5.....	
1, 007 were of class 6, for the recovery of.....	1, 928, 817 72
Making a total sued for, as reported, of.....	7, 758, 163 59

Of the whole number of suits brought, 632 were decided in favor of the United States; 27 were adversely decided; 748 were settled and dismissed; in 6 penalties were remitted by the Secretary of the Treasury; leaving 1,302 still pending.

Of those pending at the commencement of the year, 600 were decided for the United States; 72 were decided adversely; 824 were settled and dismissed; and in 41 penalties were remitted by the Secretary of the Treasury.

The entire number of suits decided or otherwise disposed of during the year was 2,950; the whole amount for which judgments were ob-

tained, exclusive of decrees *in rem*, was \$1,526,992.85; and the entire amount collected from all sources was \$1,861,467.26.

The following tables exhibit a comparative view of the litigation of the last year, and the next preceding one:

Date.	In suits commenced during the fiscal years ending June 30, 1872, and June 30, 1873.							
	Aggregate sued for.	Aggregate in judgments for the United States.	Collected.	Decided for the United States.	Decided against the United States.	Settled and dismissed.	Remitted.	Pending.
June 30, 1872..	\$8,567,185 11	\$397,949 82	\$478,450 65	593	23	258	12	968
June 30, 1873..	7,758,168 59	203,335 50	778,252 17	632	27	748	6	1,302
								2,715

Date.	In suits commenced prior to the fiscal years ending June 30, 1872, and June 30, 1873.					Proceedings in all suits.		
	Aggregate of judgments in old suits.	Decided for the United States.	Decided against the United States.	Settled and dismissed.	Collections in old suits.	Total number of suits disposed of.	Total number judgments in favor of the United States.	Whole amount of judgments.
June 30, 1872	\$544,415 85	357	75	858	\$521,971 76	2,184	950	\$942,365 67
June 30, 1873	1,323,637 35	600	72	824	1,083,215 09	2,950	1,232	1,526,992 85
								\$1,000,422 41
								1,861,467 26

I am, very respectfully,

E. C. BANFIELD,
Solicitor of the Treasury.

Hon. WILLIAM A. RICHARDSON,
Secretary of the Treasury.

No. 1.—*Report of suits on custom-house bonds, instituted during the fiscal year ending June 30, 1873, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

SUMMARY.

Judicial districts.	In suits brought during the fiscal year.							In suits brought prior to the fiscal year.					Whole number of suits disposed of.	Whole number of judgments for the United States during the year.	Total judgments during the year.	Total collections during the year.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Pending.	Judgment in old suits.	For the United States.	Against the United States.	Settled, &c.	Collections in old suits.			
Maine	3	\$800 00						3								
Massachusetts	1	15,000 00						1								
Rhode Island												1				
Vermont	3							3								
New York, northern district	1	300 00														
New York, southern district	119	367,528 00		\$630 00			46	73				115	\$3,205 00	161		
New York, eastern district									\$288 65	2		8		10	\$288 65	\$3,835 00
Pennsylvania, eastern district	3											1		1		
Maryland	3	2,172 00	\$65 55	36 80	2		1					1	599 08	5	65 55	635 88
Alabama, southern district	5	10,074 52		10,374 70			5							3		10,374 70
Louisiana	23	25,983 88	275 19		2		3	18	79,683 18	11	2	1	1,849 55	19	79,958 37	1,849 55
Texas, eastern district												4	3,853 41	4		3,853 41
California	2	362 07						2								
Total	160	422,220 47	340 74	11,041 50	4		56	100	79,971 83	13	2	130	9,507 04	205	80,312 57	20,548 54

SOLICITOR.

No. 2.—*Report of suits on Treasury transcripts other than post-office cases, instituted during the fiscal year ending June 30, 1873, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

SUMMARY.

Judicial districts.	In suits brought during the fiscal year.							In suits brought prior to the fiscal year.				Whole number of suits disposed of.	Whole number of judgments in favor of the United States.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgments.	Collections.	For the United States.	Against the United States.	Settled, dismissed, &c.	Pending.	Judgments in old suits.	For the United States.	Against the United States.	Settled, &c.	Collections.		
Maine															
New Hampshire	1								\$2, 143 59	1				\$2, 143 59	
Massachusetts	4	\$70, 753 53													
Rhode Island	1	1, 820 29		\$1, 820 29											\$1, 820 29
Vermont	1	37, 568 22													
Connecticut	1	17, 155 71													
New York, northern district	1	12, 569 47							34, 632 02	1			\$18, 887 18	34, 632 02	18, 887 18
New York, southern district	7	317, 368 08							7, 527 85	2	1	2	25, 000 00	7, 527 85	25, 000 00
New York, eastern district													16, 695 30		16, 695 30
New Jersey													1, 421 85		1, 421 85
Pennsylvania, eastern district	4	42, 916 76											13, 453 81		13, 453 81
Pennsylvania, western district	2	1, 792 76	\$1, 147 78	1, 958 88	1	1		4				1	17, 029 55	1, 147 78	18, 988 43
Delaware	1	7, 776 88						1					15, 474 66		15, 474 66
Maryland	4	57, 010 30		2, 833 60				4				1	34, 471 83		37, 305 43
Virginia, eastern district												2	61, 624 64		61, 624 64
Virginia, western district												1	20, 319 08		20, 319 08
West Virginia									85 88	1		1	13, 685 04	85 88	13, 685 04
District of Columbia	1	71, 170 77						1			1	1	7, 016 34		7, 016 34
North Carolina, eastern district	1	1, 643 67	1, 643 67		1				14, 294 03	1				15, 937 70	
North Carolina, western district												1	399 92		399 92
South Carolina	1	47, 384 77						1					356 16		356 16
Georgia	2	72, 123 30						2	2, 083 36	3		1	12, 037 90		12, 037 90
Florida, northern district				1, 381 94			1	2	4, 624 75	1				4, 624 75	1, 381 94
Florida, southern district	3	3, 953 87										2			
Alabama, northern district															
Alabama, middle district															

Alabama, southern district	2				1		1	50,701 48	2	1	4,000 00	1			4,000 00	
Mississippi, northern district	1	65,082 29	8,084 35		1	1		13,070 19	4	2	1,106 21	5	3	58,785 83	1,106 21	
Mississippi, southern district	1	22 69	27 32		1			7,526 39	2	2	6,543 07	7	5	13,097 51	6,543 07	
Louisiana	1	13,858 61	13,858 61		1			9,986 13	1	1		3	3	21,385 00		
Texas, eastern district	1	7,802 16				1			2	1	500 00	2	1	9,986 13	500 00	
Texas, western district	2	2,128 54				2		52,159 63	1	1	1,323 97	3	2	52,159 63	1,323 97	
Arkansas, eastern district										3	4,156 21	3		4,156 21		
Arkansas, western district								82,358 09	1		20,000 00	1	1	82,358 09	20,000 00	
Tennessee, eastern district								18,462 32	2		7,755 39	2	2	18,462 32	7,755 39	
Tennessee, middle district	1	14,731 47														
Tennessee, western district	1	12,194 23				1		1,213 25	2		1,213 25	2	2	1,213 25	1,213 25	
Kentucky								3,686 91	1			1	1	3,686 91		
Ohio, northern district	2	6,976 15	299 24	299 24	1	1		24,257 44	1		5,850 00	2	2	24,556 68	6,149 24	
Ohio, southern district	1	3,386 50	204 54	3,181 96				3,820 30	2	1	12,248 14	6	3	4,024 84	15,430 10	
Indiana	1	28,640 66				1				3	12,867 30	3		12,867 30	12,867 30	
Illinois, northern district	2	4,405 15	4,127 03	4,127 03	1		1					1	1	4,127 03	4,127 03	
Illinois, southern district								970 81	1	3	13,536 18	4	1	970 81	13,536 18	
Michigan, eastern district	1	3,798 72	4,057 55		1					2	10,027 38	3	1	4,057 55	10,027 38	
Michigan, western district																
Wisconsin, eastern district										1	4,899 53	1			4,899 53	
Wisconsin, western district																
Missouri, eastern district	2	9,752 00				2					2,000 00				2,000 00	
Missouri, western district								46,351 89	1	2	505 91	3	1	46,351 89	505 91	
Iowa	1	3,903 45				1										
Minnesota	1	10,303 38		1,516 36		1		11,798 96	2		281 33	2	2	11,798 96	1,797 69	
Kansas	1	6,676 11				1										
California	3	245,576 92		148,820 78		3		1,026 66	1		1,026 66	1	1	1,026 66	149,847 44	
Oregon																
Nevada										1	15,108 62	1			15,108 62	
Nebraska																
New Mexico								38,593 35	1			1	1	38,593 35		
Utah	1	4,685 14	4,841 24	4,841 24	1							1	1	4,841 24	4,841 24	
Washington Territory																
Colorado								1,301 14	1			1	1	1,301 14		
Dakota																
Arizona																
Idaho								3,459 20	1			1	1	3,459 20		
Montana																
Wyoming																
Total	59	1,206,936 55	38,291 33	170,751 32	10	3	46	436,135 62	38	4	35	382,522 41	90	48	474,446 95	553,303 73

No. 3.—*Report of post-office suits instituted during the fiscal year ending June 30, 1873, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

SUMMARY.

Judicial districts.	In suits brought during the fiscal year.							In suits brought prior to the fiscal year.					Whole number of suits disposed of.	Whole number of judgments in favor of the United States.	Aggregate judgments.	Aggregate collections.	
	Number of suits.	Aggregate sued for.	Aggregate in judgments.	Collections.	For the United States.	Against the United States.	Settled, &c.	Pending.	Judgments in old suits.	For the United States.	Against the United States.	Settled, &c.					Collections.
Maine	2				1	1		1						1			
New Hampshire	11				1	1	1	8						3	1		
Massachusetts	18		\$1 00		7		5	6						12	7	\$1 00	
Rhode Island																	
Vermont	1							1									
Connecticut	7		7 27	\$7 27	1		3	3						4	1	7 27	\$7 27
New York, northern district	4	\$89 21	1,312 52	687 06	4								\$109 72	4	4	1,312 52	796 78
New York, southern district	32		3,000 00		13	1	5	13				1	1,500 00	20	13	3,000 00	1,500 00
New York, eastern district																	
New Jersey	2	175 59		78 17	1			1						1	1		78 17
Pennsylvania, eastern district									1				132 52	1	1		132 52
Pennsylvania, western district	33	2,814 21	983 08	341 74	9			24	\$1,844 51	4			4,889 18	13	13	2,827 59	5,230 92
Delaware																	
Maryland	6	82 44	142 60	142 60	3			3						3	3	142 60	142 60
Virginia, eastern district	5	857 75	743 99		4			1	441 15	4				8	8	1,185 14	
Virginia, western district	3	71 56				1		2	1,426 32	2			1,560 90	3	2	1,426 32	1,560 90
West Virginia	4	1,099 61	492 06		2			2	3,763 19	1			30 00	3	3	4,255 25	30 00
District of Columbia																	
North Carolina, eastern district	13	341 59			2		1	10	584 90	2			2,140 50	5	4	584 90	2,140 50
North Carolina, western district	4	978 44	518 92		2			2	94 95	1				3	3	613 87	
South Carolina	5	640 47	765 26	765 26	4		1		806 72	2				7	6	1,571 98	765 26
Georgia	11	11,814 24	4,138 35		5			6	607 38	4			463 48	9	9	4,745 73	463 48
Florida, northern district	4	1,593 25						4	523 23	4			1,076 29	4	4	523 23	1,076 29
Florida, southern district																	
Alabama, northern district																	
Alabama, middle district																	

Alabama, southern district.....	7	1,248 37	1,391 21	190 00	2			5					2	2	1,391 21	190 00
Mississippi, northern district.....	5	165 26						5	747 92	3			3	3	747 92	2,823 99
Mississippi, southern district.....	15	1,202 80		514 15	3	2	2	8	2,618 71	3	1	1	12	6	2,618 71	1,730 06
Louisiana.....	8	746 78	746 78		2			6	24,306 72	4			6	6	25,053 50	742 55
Texas, eastern district.....	1	169 96						1								
Texas, western district.....	6	1,440 57	844 76		2			4	697 05	3			5	5	1,541 81	938 12
Arkansas, eastern district.....	4	262 24	314 54		1	2		1					3	1	314 54	551 33
Arkansas, western district.....	3	325 00	261 80		1			2					1	1	261 80	
Tennessee, eastern district.....	2	321 25		114 44	1			1					1	1		114 44
Tennessee, middle district.....	6	326 12	404 27		2	2		2	835 93	3			7	5	1,240 20	
Tennessee, western district.....	5	423 80						5								935 75
Kentucky.....									515 00	2			2	2	515 00	515 00
Ohio, northern district.....	9		1,984 45	1,631 79	9				1,167 59	5			14	14	3,152 04	2,343 49
Ohio, southern district.....	6	1,615 97	25 00	297 00	3			3					3	3	25 00	297 00
Indiana.....	10	804 04	1,168 33	468 05	7	2		1		1			10	8	1,168 33	846 15
Illinois, northern district.....	3	536 51			1	1		1					2	1		
Illinois, southern district.....	5	1,204 91	1,367 00		3			2	9,971 02	9			12	12	11,338 02	1,591 20
Michigan, eastern district.....	3		250 00	250 00	3								3	3	250 00	250 00
Michigan, western district.....	13	59 43	1,026 65	1,086 08	10	1		2					11	10	1,026 65	1,086 08
Wisconsin, eastern district.....	1							1								
Wisconsin, western district.....																
Missouri, eastern district.....	6	599 23	508 17		3	1		2					4	3	508 17	
Missouri, western district.....	12	950 63	650 00		5	1	1	5	284 53	1			8	6	934 53	740 63
Iowa.....	17	852 47	449 09	415 91	8			9	773 64	2			10	10	1,222 73	787 03
Minnesota.....	1	45 50						1								
Kansas.....	13	2,707 29	1,702 82	1,436 65	8			5	11,148 03	4			12	12	12,850 85	1,830 85
California.....	2	2,069 94	188 62	181 33	1			1	4,804 71	2			3	3	4,993 33	2,190 47
Oregon.....	2	146 76	229 70		2								2	2	229 70	
Nevada.....									1,237 62	1			1	1	1,237 62	
Nebraska.....	23	6,259 38	3,348 75	729 00	17	1		5	100 00	1			19	18	3,448 75	1,571 39
New Mexico.....	1	686 91	764 15		1								1	1	764 15	
Utah.....	1	395 25	477 29		1				49 75	1			2	2	527 04	
Washington Territory.....	1							1								
Colorado.....	2							2								
Dakota.....	3							3								
Arizona.....	1	1,977 69						1								
Idaho.....	1							1								
Montana.....	1	146 76						1								
Wyoming.....																
Total.....	364	48,249 18	30,208 43	9,336 50	154	13	23	174	69,350 57	70	1	2	263	224	99,559 00	36,000 22

SOLICITOR.

No. 4.—*Report of suits for fines, penalties, and forfeitures under the customs-revenue laws, &c., instituted during the fiscal year ending June 30, 1873, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

SUMMARY.

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of suits disposed of.	Whole number of judgments in favor of the United States.	Aggregate judgments.	Aggregate collections.		
	Number of suits.	Aggregate sued for.	Aggregate in judgments.	Collections.	For the United States.	Against the United States.	Settled, &c.	Remitted.	Pending.	Judgments in old suits.	For the United States.	Against the United States.	Settled, &c.					Remitted.	Collections.
Maine	12	\$63,000 00	5,251	\$2,084 57	7		3		2				5		\$17,753 18	15	7	\$5,251 00	\$19,837 75
New Hampshire	1		100		1											1	1	100 00	
Massachusetts	7	382,578 06		388 25	1		1		5	\$400,000 00	2		4	2	403,608 55	11	3	400,000 00	403,996 80
Rhode Island																			
Vermont	24		2,000	19 17	4		1		19	600 00	2	3	19		2,443 00	29	6	2,600 00	2,462 17
Connecticut	4								4										
New York, northern district	20	1,354,933 30	400	13,062 79	8		3		9	100 00	3	1	3	3	40,590 17	21	11	500 00	53,652 96
New York, southern district	74	1,764,532 43	100	536,996 52	17	1	23	4	29	8,061 39	10	1	12	3	64,965 85	71	27	8,161 39	601,962 37
New York, eastern district	11	20,552 26		1,271 12	2		2		7	1,000 00	4		10	18	8,775 00	36	6	1,000 00	10,046 12
New Jersey	29	1,068 00	10,000	3,572 79	7	1			21		2			1	4,147 12	11	9	10,000 00	7,719 91
Pennsylvania, eastern district	6	44,230 62	650		4		1		1							5	4	650 00	
Pennsylvania, western district	5	2,000 00					4		1					1					
Delaware																			
Maryland	40	506,300 00	850	100 00	10	2	14	1	13	200 00	1	2	25	8	533 06	63	11	1,050 00	633 06
Virginia, eastern district	1							1					27			28			
Virginia, western district																			
West Virginia																			
District of Columbia																			
North Carolina, eastern district																			
North Carolina, western district																			
South Carolina	2	500 00				1			1							1			
Georgia	1						1									1			
Florida, northern district	4		159		2		1		1				4			7	2	150 00	
Florida, southern district	2		750	5,464 30	2		1			250 00	1				400 00	3	3	1,000 00	5,864 30
Alabama, northern district																			
Alabama, middle district																			
Alabama, southern district	1								1										

Mississippi, northern district																		
Mississippi, southern district	3	600 00						3						3				
Louisiana	18	4,500 00	1,700	1,173 13	6	1	1	11	860 00	3				17	9	2,560 00	2,949 57	
Texas, eastern district	9	600 00	150		2	1	1	5					7	1	12	2	150 00	1,361 30
Texas, western district																		
Arkansas, eastern district	1	3,000 00						1	500 00	1			1		2	1	500 00	727 35
Arkansas, western district	1	500 00	500		1										1	1	500 00	
Tennessee, eastern district																		
Tennessee, middle district	1							1										
Tennessee, western district	8	1,500 00					7						1		8			
Kentucky	1							1										
Ohio, northern district	3				1			2							1			
Ohio, southern district																		
Indiana																		
Illinois, northern district	2		50	50 00	1			1							1	1	50 00	50 00
Illinois, southern district																		
Michigan, eastern district	26	1,000 00	6,130	7,450 00	21		3	2							24	21	6,130 00	9,778 00
Michigan, western district																		
Wisconsin, eastern district	1	500 00					1						1		2			125 00
Wisconsin, western district																		
Missouri, eastern district	2			1,103 35	2										2	2		2,459 40
Missouri, western district																		
Iowa																		
Minnesota																		
Kansas																		
California	2		7,750	686 25	2					2			1		5	4	7,750 00	8,630 19
Oregon	9		100	100 00	5		3	1							8	5	100 00	7,478 97
Nevada																		
Nebraska																		
New Mexico																		
Utah																		
Washington Territory													1		1			100 00
Colorado																		
Dakota																		
Arizona																		
Idaho																		
Montana																		
Wyoming																		
Total	331	4,151,944 67	36,631	573,522 24	106	6	70	6	143	411,571 39	31	8	130	41	398	137	448,202 39	1,139,835 22

SOLICITOR.

No. 5.—*Report of suits against collectors of customs and other officers, instituted during the fiscal year ending June 30, 1873, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

SUMMARY.

Judicial districts.	In suits brought during the fiscal year.					In suits brought prior to the fiscal year.			Whole number of suits disposed of.	Whole number of judgments for United States during the year.
	Number of suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Pending.	For the United States.	Against the United States.	Settled, &c.		
Massachusetts.....	49				49	1	1	3	5	1
Vermont.....	1				1					
New York, southern district.....	731			365	363	61	45	348	822	61
New Jersey.....	2			2					2	
Pennsylvania, eastern district.....	2				2					
Alabama, southern district.....	5	2			3				2	2
Louisiana.....							1		1	
Tennessee, western district.....	9				3					
Missouri, eastern district.....	1				1					
Total.....	794	2		370	422	62	47	351	832	64

No. 6.—*Report of miscellaneous suits instituted during the fiscal year ending June 30, 1873, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

SUMMARY.

Judicial districts.	In suits brought during the fiscal year.							In suits brought prior to the fiscal year.				Whole number of suits disposed of.	Whole number of judgments in favor of the United States.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	For the United States.	Against the United States.	Settled, &c.	Judgment in old suits.	For the United States.	Against the United States.	Settled, &c.				
Maine.....	2	\$6,000 00						\$90 00	3		3	6	3	\$90 00	\$675 00
New Hampshire.....	4	6,200 00								1		1			
Massachusetts.....	11	6,000 00	\$765 00		9			782 38	4			13	13	1,547 38	275 00
Rhode Island.....	2		10 00		2			3,000 00	2		1	5	4	3,010 00	1,067 26
Vermont.....	6	2,200 00	1,000 00		1							1	1	1,000 00	5,000 00
Connecticut.....	6	60,144 00				2	4					2			150 55
New York, northern district.....	14	10,900 00	125 00		2	1	11	10,731 52	11	9	26 75	23	13	10,856 52	26 75
New York, southern district.....	78	33,340 16	100 00	\$136 81	1	27	50	1,631 23	2	2	888 57	37	3	1,731 23	1,025 38
New York, eastern district.....	3	715 85				1	2	1,000 00	1	12		14	1	1,000 00	
New Jersey.....	11	7,292 61	6,856 47	219 74	5		6			2	50 00	7	5	6,856 47	269 74
Pennsylvania, eastern district.....	5	1,521 00	307 15		1		4			1		2	1	307 15	
Pennsylvania, western district.....	15	13,960 00	6,908 21	60 00	8	2	5	1,000 00	2		165 40	13	10	7,908 21	225 40
Delaware.....	2		2,005 00	2,348 40	2							2	2	2,005 00	2,348 40
Maryland.....	7	60 29	62 00	92 29	6	1		749 84	3	1	1,050 00	14	9	811 84	1,142 29
Virginia, eastern district.....	1	70 00	70 00		1			5,500 00	2			4	3	5,570 00	70 00
Virginia, western district.....	5	7,000 00					5					2			
West Virginia.....															
District of Columbia.....	13	1,283,115 00					13								
North Carolina, eastern district.....	30	10,300 00	500 00	14 40	1	14	15	9,750 00	7		985 99	22	8	10,250 00	1,000 39
North Carolina, western district.....	151	111,700 00	3,900 41		48	1	26	13,500 09	26	1	7	109	74	17,400 50	
South Carolina.....	11		1,410 00		11			159,900 09	5	1	3,287 16	18	16	1,533 10	3,287 16
Georgia.....	45	3,525 00	4,525 00		11		34	9,750 00	8	13	250 00	32	19	14,275 00	250 00
Florida, northern district.....	1						1	1,613 75	2			2	2	1,613 75	
Florida, southern district.....	6	3,025 63	50 00	50 00	1	4	1	60 00	2		283 72	11	3	110 00	333 72
Alabama, northern district.....															
Alabama, middle district.....								100 00	1			1	1	100 00	

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No. 6.—Report of miscellaneous suits during the fiscal year ending June 30, 1873, &c.—Continued.

SUMMARY.

Judicial districts.	In suits brought during the fiscal year.							In suits brought prior to the fiscal year.				Whole number of suits disposed of.	Whole number of judgments in favor of the United States.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	For the United States.	Against the United States.	Settled, &c.	Judgement in old suits.	For the United States.	Against the United States.	Settled, &c.				
Alabama, southern district.....	52	\$62,951 79	\$1,600 00	.....	4	.....	48	\$200 00	1	.....	1	54	5	\$1,800 00	.....
Mississippi, northern district.....	78	32,500 00	11,920 00	60 00	62	11	5	4,280 00	129	.....	1	203	191	16,800 00	\$1,875 71
Mississippi, southern district.....	2	.....	200 00	.....	1	1	.....	1,345 00	91	.....	.....	93	92	1,545 00	600 00
Louisiana.....	6	5,283 31	1,000 00	.....	2	.....	4	.....	.....	.....	.....	2	2	1,000 00	883 35
Texas, eastern district.....	14	7,150 00	3,087 00	.....	2	4	.....	1,975 00	7	2	3	24	15	5,062 00	5,234 20
Texas, western district.....	10	4,250 00	.....	.....	.....	.....	10	200 06	2	.....	.....	2	2	200 00	.....
Arkansas, eastern district.....	3	1,000 00	700 00	.....	2	1	.....	4,025 69	8	8	.....	19	10	4,725 69	1,044 40
Arkansas, western district.....	110	34,950 00	12,465 00	\$337 19	46	2	59	8,450 00	21	4	.....	76	67	20,915 00	2,314 72
Tennessee, eastern district.....	39	182 89	2,287 95	.....	3	34	2	7,199 75	8	9	.....	54	11	9,487 70	393 37
Tennessee, middle district.....	43	9,500 00	2,750 00	.....	4	27	12	73,300 00	6	12	7,547 95	49	10	76,050 00	7,547 95
Tennessee, western district.....	50	40,000 00	.....	.....	.....	3	47	.....	1	60	.....	64	1	.....	.....
Kentucky.....	6	2,549 17	1,550 00	131 00	1	3	2	2,500 00	1	.....	.....	5	2	4,050 00	131 00
Ohio, northern district.....	4	.....	660 00	412 65	4	.....	.....	233 53	1	3	1,500 00	8	5	893 53	1,912 65
Ohio, southern district.....	7	3,311 28	4,435 42	1,500 00	6	1	.....	1,223 68	5	.....	39,779 34	12	11	5,659 10	41,279 34
Indiana.....	11	2,322 50	2,151 50	1,548 60	5	.....	6	328 86	2	1	308 86	8	7	2,480 36	1,857 46
Illinois, northern district.....	2	300 00	148 00	.....	1	.....	1	.....	1	.....	.....	2	2	148 00	.....
Illinois, southern district.....	7	13,150 00	10,852 57	.....	6	.....	1	194 25	1	.....	.....	7	7	11,046 82	.....
Michigan, eastern district.....	6	.....	173 00	40 00	6	.....	.....	.....	.....	1	15,664 78	7	6	173 00	15,704 78
Michigan, western district.....	5	2,500 00	5 00	.....	1	.....	4	.....	.....	.....	.....	1	1	5 00	.....
Wisconsin, eastern district.....	7	400 00	1,225 00	1,059 17	6	1	.....	.....	.....	.....	.....	7	6	1,225 00	1,059 17
Wisconsin, western district.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Missouri, eastern district.....	8	4,047 18	629 38	83 60	3	2	3	148 38	1	.....	.....	6	4	777 76	83 60
Missouri, western district.....	18	19,457 90	2,085 79	1,386 63	7	7	4	.....	.....	9	1,186 02	23	7	2,085 79	2,572 65
Iowa.....	7	2,000 00	2,270 00	.....	7	.....	.....	2,248 38	6	.....	.....	13	13	4,518 38	.....
Minnesota.....	2	100,000 00	.....	.....	.....	.....	2	5,000 00	1	.....	.....	1	1	5,000 00	.....
Kansas.....	17	5,629 66	2,029 15	1,246 10	8	5	4	241 20	7	.....	272 00	20	15	2,270 35	1,518 10
California.....	10	7,100 00	45 00	45 00	3	1	6	2,675 41	4	1	3,050 65	9	7	2,720 41	3,095 65

Oregon	9	300 00	750 00	646 80	9								9	9	750 00	646 85	
Nevada																	
Nebraska	24	212 50	170 00		23	1							24	23	170 00		
New Mexico												1,501 50				1,501 50	
Utah																	
Washington Territory	12		3,080 00	1,535	12			100 00	1				13	13	3,180 00	1,535 87	
Colorado																	
Dakota	3						3										
Arizona																	
Idaho	1		300 00		1								1	1	300 00		
Montana	5	700 00	700 00	546 36	5					1	1,293 88		6	5	700 00	1,840 24	
Wyoming																	
Total	1,007	1,928,817 72	97,864 00	13,570 61	356	8	226	417	326,627 94	386	10	176	98,208 94	1,162	742	424,491 94	111,779 55

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No. 7.—Statistical summary of business arising from suits, &c., in which the United States is a party or has an interest, under charge of the Solicitor of the Treasury, during the fiscal year ending June 30, 1873.

Suits brought during the fiscal year ending June 30, 1873.															
Judicial districts.	Suits on Treasury transcripts.		Post-office suits.		*Fines, penalties, and forfeitures, under the customs-revenue laws.	Suits on custom-house bonds.		Suits against collectors of customs and agents or officers of the United States.		Miscellaneous suits.		Total amount reported sued for.	Total amount reported in judgment in favor of United States.	Total amount reported collected.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amt.	No.	Amount.					
Maine			2		12	\$63,000 00	3	\$800 00			2	\$6,000 00	\$69,800 00	\$5,251 00	\$2,084 57
New Hampshire			11		1						4	6,200 00	6,200 00	100 00	
Massachusetts	4	\$70,758 53	18		7	382,578 06	1	15,000 00	49		11	6,000 00	474,336 59	766 00	388 25
Rhode Island	1	1,820 29									2		1,820 29	10 00	1,820 29
Vermont	1	37,568 22	1		24		3		1		6	2,200 00	39,768 22	3,000 00	19 17
Connecticut	1	17,155 71	7		4						6	60,144 00	77,299 71	7 27	7 27
New York, northern district.	1	12,569 47	4	\$89 21	20	1,354,983 30	1	300 00			14	10,900 00	1,378,841 98	1,837 52	13,749 85
New York, southern district.	7	317,368 08	32		74	1,764,532 43	119	367,528 00	731		78	33,340 16	2,482,768 67	3,200 00	537,763 33
New York, eastern district					11	20,552 26					3	715 85	21,268 11		1,271 12
New Jersey			2	175 59	29	1,068 00			2		11	7,292 61	8,356 20	16,856 47	3,870 70
Pennsylvania, eastern district.	4	42,916 76			6	44,230 62					5	1,521 00	88,668 38	957 15	
Pennsylvania, western district.	2	1,792 76	33	2,814 21	5	2,000 00					15	13,960 00	20,566 97	9,039 07	2,360 62
Delaware	1	7,776 88									2		7,776 88	2,000 00	2,348 40
Maryland	4	57,010 30			40		3	2,172 00			7	60 29	565,625 03	1,120 15	3,205 29
Virginia, eastern district			5	857 75	1	506,300 00					1	70 00	927 75	813 99	70 00
Virginia, western district			3	71 56							5	7,000 00	7,071 56		
West Virginia			4	1,099 61									1,099 61	492 06	
District of Columbia	1	71,170 77									13	1,283,115 00	1,354,285 77		
North Carolina, eastern district.	1	1,643 67	13	341 59							30	10,300 00	12,285 26	2,143 67	14 40
North Carolina, western district.			4	978 44							151	111,700 00	112,678 44	4,419 33	
South Carolina	1	47,384 77	5	640 47	2	500 00					11		48,525 24	2,175 26	765 26
Georgia	2	72,122 30	11	11,814 24	1						45	3,525 00	87,461 54	8,663 35	
Florida, northern district.	3	3,953 87	4	1,593 25	4						1	5,547 12	5,547 12	150 00	1,381 94
Florida, southern district					2						6	3,025 63	3,025 63	800 00	5,514 30
Alabama, northern district															
Alabama, middle district															
Alabama, southern district			7	1,248 37	1		5	10,074 52	5		52	62,951 79	74,274 68	2,991 21	10,564 70
Mississippi, northern district.	2	65,082 29	5	165 26							78	32,530 00	97,747 55	20,004 35	60 00
Mississippi, southern district.	1	22 69	15	1,202 80	3	600 00					2		1,825 49	227 32	514 15
Louisiana	1	13,858 61	8	746 78	18	4,500 00	23	25,983 88			6	5,283 31	50,372 58	17,580 58	1,173 13
Texas, eastern district	1	7,802 16	1	169 96	9	600 00					14	7,150 00	15,722 12	3,237 00	114 44
Texas, western district	2	2,128 54	6	1,440 57							10	4,250 00	7,819 11	844 76	
Arkansas, eastern district			4	262 24	1	3,000 00					3	1,000 00	4,262 24	1,014 54	
Arkansas, western district			3	325 00	1	500 00					110	34,950 00	35,775 00	13,226 80	337 19

No. 7.—Statistical summary of business arising from suits, &c.—Continued.

Judicial districts.	Suits brought during the fiscal year ending June 30, 1873.													
	Suits on Treasury transcripts.		Post-office suits.		Fines, penalties, and forfeitures, under the customs revenue laws.		Suits on custom-house bonds.		Suits against collectors of customs and agents or officers of the United States.		Miscellaneous suits.		Total amount reported sued for.	Total amount reported in judgment in favor of United States.
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.		
Tennessee, eastern district.			2	\$321 25							39	\$182 89	\$504 14	\$2 287 95
Tennessee, middle district.	1	\$14,731 47	6	326 12	1						43	9,500 00	24,557 59	3,154 27
Tennessee, western district.	1	12,194 23	5	423 80	8	\$1,500 00			3		50	40,000 00	54,118 03	
Kentucky					1						6	2,549 17	2,549 17	1,550 00
Ohio, northern district.	2		9	6,976 15	3						4		6,976 15	2,943 69
Ohio, southern district.	1	3,386 50	6	1,615 97							7	3,311 28	8,313 75	4,664 96
Indiana	1	28,640 66	10	804 04							11	2,322 50	31,767 20	3,319 83
Illinois, northern district.	2	4,405 15	3	536 51	2						2	300 00	5,241 66	4,325 03
Illinois, southern district.			5	1,204 91							7	13,150 00	14,354 91	12,219 57
Michigan, eastern district.	1	3,798 72	3		26	1,000 00					6		4,798 72	10,610 55
Michigan, western district.			13	59 43							5	2,500 00	2,559 43	1,031 65
Wisconsin, eastern district.			1		1	500 00					7	400 00	900 00	1,225 00
Wisconsin, western district.														
Missouri, eastern district.	2	9,752 00	6	599 23	2				1		8	4,047 18	14,398 41	1,137 55
Missouri, western district.			12	950 63							18	19,457 90	20,408 53	2,735 79
Iowa	1	3,903 45	17	852 47							7	2,000 00	6,755 92	2,719 09
Minnesota	1	10,303 38	1	45 50							2	100,000 00	110,348 88	1,516 36
Kansas	1	6,676 11	13	2,707 29							17	5,629 66	15,013 06	3,731 97
California	3	245,576 92	2	2,069 94	2		2	362 07			10	7,100 00	255,108 93	7,983 62
Oregon			2	146 76	9						9	300 00	446 76	1,079 70
Nevada														
Nebraska			23	6,259 38							24	212 50	6,471 88	3,518 75
New Mexico	1		1	686 91									764 15	1,386 63
Utah	1	4,685 14	1	395 25									5,080 39	5,318 53
Washington Territory			1								12			4,841 24
Colorado			2											1,535 87
Dakota			3								3			
Arizona			1	1,977 69									1,977 69	
Idaho			1								1			300 00
Montana			1	146 76							5	700 00	846 76	700 00
Wyoming														546 36
Total	59	1,206,936 55	364	48,249 18	331	4,151,944 67	160	422,220 47	794		1,007	1,928,817 72	7,758,168 59	203,335 50
														778,252 17

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No. 7.—Statistical summary of business arising from suits, &c.—Continued.

Judicial districts.	Suits brought during the fiscal year ending June 30, 1873.						In suits commenced prior thereto.						Whole number of judgments returned in favor of the United States during the year.	Total of suits disposed of.	Whole amount of judgments rendered in favor of the United States during the fiscal year ending June 30, 1873.	Whole amount of collections from all sources during the fiscal year ending June 30, 1873.
	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Remitted.	Pending.	Total number suits commenced.	Amounts of judgments reported in all old suits this year.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Remitted.	Amounts reported collected in all old suits this year.				
Maine	7	1	3		8	19	\$90 00	3		8		\$18,428 18	10	22	\$5,341 00	\$20,512 75
New Hampshire	2	1			12	16	2,143 59	1	1				3	6	2,243 59	
Massachusetts	17		6		67	90	400,782 38	7	1	7	3	403,883 55	24	41	401,548 38	404,271 80
Rhode Island	2		1			3	3,000 00	2	1	4		1,067 26	4	10	3,010 00	2,887 55
Vermont	5		1		30	36	600 00	2	3	19		7,443 00	7	30	3,600 00	7,462 17
Connecticut	1		5		12	18						150 55	1	6	7 27	157 82
New York, northern district	14		5		21	40	45,463 54	15	1	12	3	59,613 82	29	50	47,301 06	73,363 67
New York, southern district	31	2	469	4	535	1,041	17,220 47	75	49	482	3	95,559 42	106	1,115	20,420 47	633,322 75
New York, eastern district	2		3		9	14	2,288 65	7		32	18	25,470 30	9	62	2,288 65	26,741 42
New Jersey	13	1	2		28	44		2	2		1	5,618 97	15	21	16,856 47	9,489 67
Pennsylvania, eastern district	5		1		11	17		1		2		13,286 33	6	9	957 15	13,286 33
Pennsylvania, western district	18		7		30	55	2,844 51	6		1	1	22,084 13	24	33	11,883 58	24,444 75
Delaware	2				1	3						15,474 66	2	2	2,005 00	17,823 06
Maryland	21	2	16	1	20	60	949 84	4	3	29	8	36,653 97	25	84	2,069 99	39,859 26
Virginia, eastern district	5			1	7	8	5,941 15	6	1	30		61,624 64	11	43	6,755 14	61,694 64
Virginia, western district		1			1	7	1,426 32	2		2		21,879 98	2	5	1,426 32	21,879 98
West Virginia	2				2	4	3,849 07	2				13,715 04	4	5	4,341 13	13,715 04
District of Columbia					14	14			1	1		7,016 34		2	7,016 34	7,016 34
North Carolina, eastern district	4		15		25	44	24,628 93	10				3,126 49	14	29	26,772 60	3,140 89
North Carolina, western district	50	1	26		78	155	13,595 04	27	1	8		399 92	77	113	18,014 37	399 92
South Carolina	15	1	1		2	19	153,790 68	10	1	1		3,643 32	25	29	155,965 34	4,408 58
Georgia	16		1		42	59	10,357 38	12		14		12,751 38	28	43	19,020 73	12,751 38
Florida, northern district	2		2		8	12	6,761 73	7		4		1,076 29	9	15	6,911 73	2,458 23
Florida, southern district	3	4			1	8	310 00	3		4		683 72	6	14	1,110 00	6,198 02
Alabama, northern district							100 00	1					1	1	100 00	
Alabama, middle district	8				9	70	200 00	1		2		4,000 00	9	64	3,191 21	14,564 70
Alabama, southern district			53		11	85	56,329 40	134		3		5,745 91	197	211	76,333 75	5,805 91
Mississippi, northern district	63				11	21	17,033 90	98	1	6		8,358 98	103	115	17,461 22	8,873 13
Mississippi, southern district	5	2	3		39	56	112,376 29	20	3	8		5,251 89	33	48	129,956 87	6,425 02
Louisiana	13		4		9	25	11,961 13	8	2	15	1	10,948 91	18	42	15,198 13	11,063 35
Texas, eastern district	2				16	18	53,056 68	7		1		2,262 09	9	10	53,901 44	2,262 09
Texas, western district	3	2	1		2	8	4,525 69	9		12		6,479 29	12	27	5,540 23	6,479 29
Arkansas, eastern district	48	2	3		61	114	90,808 09	22	4	4		21,977 53	70	79	104,034 89	22,314 72
Arkansas, western district																
Tennessee, eastern district	4		34		3	41	25,662 07	10		9		8,148 76	14	57	27,950 02	8,148 76

Tennessee, middle district.....	6	2	27	16	51	74,135 93	9	12	7,547 95	15	56	77,290 20	7,547 95			
Tennessee, western district.....			10	57	67	1,213 25	3	61	2,149 00	3	74	1,213 25	2,149 00			
Kentucky.....	1		3	3	7	6,701 91	4		515 00	5	8	8,251 91	646 00			
Ohio, northern district.....	15			3	18	25,658 56	7	3	8,061 70	22	25	28,602 25	10,405 38			
Ohio, southern district.....	10		1	3	14	5,043 98	3	1	52,027 48	17	21	9,708 94	57,006 44			
Indiana.....	12		2	8	22	328 86	3	4	13,554 26	15	21	3,648 69	15,570 91			
Illinois, northern district.....	4		1	4	9		1			5	6	4,325 03	4,177 03			
Illinois, southern district.....	9			3	12	11,136 08	11	3	15,127 38	20	23	23,355 65	15,127 38			
Michigan, eastern district.....	31		3	2	36			3	28,020 16	31	37	10,610 55	35,760 16			
Michigan, western district.....	11		1	6	18					11	12	1,031 65	1,086 08			
Wisconsin, eastern district.....	6		2	1	9			1	5,024 53	6	10	1,225 00	6,083 70			
Wisconsin, western district.....																
Missouri, eastern district.....	8	1	2	8	19	148 38	1		3,356 05	9	12	1,285 93	4,543 00			
Missouri, western district.....	12	1	8	9	30	46,636 42	2	11	2,433 56	14	34	49,372 21	3,819 19			
Iowa.....	15			10	25	3,022 02	8		371 12	23	23	5,741 11	787 03			
Minnesota.....				4	4	16,798 96	3		281 33	3	3	16,798 90	1,797 69			
Kansas.....	16		5	10	31	11,389 23	11		666 20	27	32	15,121 20	3,348 95			
California.....	6		1	12	19	8,506 78	9	1	14,030 39	15	18	16,490 40	163,763 75			
Oregon.....	16		3	1	20			1	7,378 97	16	19	1,079 70	8,125 77			
Nevada.....						1,237 62	1	1	15,108 62	1	2	1,237 62	15,108 62			
Nebraska.....	40	2		5	47	100 00	1		842 39	41	43	3,618 75	1,571 39			
New Mexico.....	1				1	38,593 35	1		1,501 50	2	2	39,357 50	1,501 50			
Utah.....	2				2	49 75	1			3	3	5,368 28	4,841 24			
Washington Territory.....	12			1	13	100 00	1		100 00	13	14	3,180 00	1,635 87			
Colorado.....				2	2	1,301 14	1			1	1	1,301 14				
Dakota.....				6	6											
Arizona.....				1	1		1			1	1					
Idaho.....	1			1	2	3,459 20				1	1	3,759 20				
Montana.....	5			1	6			1	1,293 88	5	6	700 00	1,840 24			
Wyoming.....																
Total.....	632	27	748	6	1,302	2,715	1,323,657 35	600	72	824	41	1,083,215 09	1,232	2,950	1,526,992 85	1,861,467 26

**REPORT OF THE SUPERINTENDENT OF THE UNITED
STATES COAST SURVEY.**

REPORT
OF THE
SUPERINTENDENT OF THE UNITED STATES COAST SURVEY.

COAST-SURVEY OFFICE,
Washington, D. C., September 18, 1873.

SIR: I have the honor to transmit, in advance of final reports from the field, an abstract showing the sites of work on the Atlantic, Gulf, and Pacific coasts of the United States, in which surveying parties have been engaged in the course of the present year. In the northern sections work will be continued until the approach of cold weather, when the parties will resume the survey of the southern coast. My detailed report will be prepared after the transfer of the parties.

The field operations of the year will be recapitulated in geographical order. Parties now on the coast of Maine are engaged in the survey of Mount Desert Island and the adjacent hydrography; on the shores of Eggemoggin Reach; on the coast near Castine; on the islands in that vicinity, including those of Isle-au-Haut Bay; and on the Penobscot above Belfast; supplementary work has been done in the upper part of Casco Bay, and in Portland Harbor; points have been determined by triangulation in New Hampshire; special observations are in progress near North Adams, Mass., for the determination of terrestrial gravity; and others at Cambridge for finding the longitude of points in the interior of the United States; off-shore hydrography is continued near George's Bank; in-shore soundings near Nantucket; and tidal observations have been constantly recorded at North Haven, Penobscot Bay, and at the United States navy-yard, Boston. The harbors between Portland and New York have been further examined for the preparation of final sailing-directions. Field-work is advancing on the coast of Rhode Island west of Point Judith; special observations in hydrography, including those relating to tides and currents, are in progress in New York Harbor; field-work on the south side of Long Island; on the shores of Raritan River, New Jersey; on the shores of Lake Champlain with adjacent soundings; and station-marks of triangulation in the vicinity of New York have been examined with reference to their preservation. Determinations have been made for latitude, longitude, and the magnetic elements at Port Jervis, N. Y. Barnegat light-house has been connected with the primary triangulation which passes from New York to the head of Chesapeake Bay; coast topography has been prosecuted between Barnegat and Absecom; hydrography to the northward of Little Egg Harbor, and in the Delaware River at New Castle. Reconnaissance has been continued westward from Harper's Ferry, W. Va., for points in the geodetic connection between the Atlantic and Western coasts.

The harbors of the Chesapeake have been specially examined with reference to sailing-directions; the survey of James River, Virginia, has advanced above Warwick River entrance; that of Elizabeth River has been completed; latitude has been determined at a station on Knott's Island, Virginia; the survey has been continued in Currituck, Pamlico, and Core Sounds, including Pungo and Chowan Rivers, with observations for the latitude of a station near Ocracoke Inlet. Further southward the operations of the year include Cape Fear River to Wilmington, N. C.; the coast of South Carolina between Little River and Winyah entrance; the coast south of Winyah Bay; parts of Coosaw River and of Port Royal Island; latitude at Saint Simon's Island, Georgia; the survey of Halifax River and the adjacent coast below Matanzas Inlet, Florida; and the extension of hydrography in the vicinity of the Florida reef.

On the Gulf coast the operations of the year include Tampa Bay; the coast between Cedar Keys and Ocilla River, and between Saint George's Sound and Dickerson's Bay; the Gulf approaches to Apalachicola; the vicinity of the Atlanta base-line, Georgia; Chandeleur Sound, Louisiana; the Mississippi River from Jesuit Bend to New Orleans; the east branch of Galveston Bay; and Espiritu Santo, Saint Joseph's, and Aransas Bays, Texas.

Points in the geodetic connection between the Atlantic and Western coasts have been occupied in Missouri, Wisconsin, and Colorado, and now each State and Territory of the Union, along the belt which includes the thirty-ninth parallel, has at least one point accurately determined in latitude and longitude.

The plan of field and hydrographic work on the Western coast, and in the prosecution of which parties have been or are now engaged, comprises hydrographic developments in the vicinity of San Diego; the coast of California near Newport and San Juan Capistrano; Catalina Harbor; Port Hueneme, San Buenaventura, Santa Barbara, Santa Rosa Island; the coast north and south of Port Conception; reconnaissance between Santa Barbara and Monterey; the coast between Point Sal and San Luis Obispo Bay; north of Piedras Blancas; San Francisco entrance and approaches; latitude, longitude, azimuth, magnetic elements, coefficient of refraction, and observations on the tides and currents at stations north and south of San Francisco; deep-sea soundings near Falmouth Shoal; development of the Cordell Bank; field-work on the coast north of Mendocino Bay; south of Bear River; soundings between Cape Mendocino and Rocky Point, and off-shore from Crescent City reef; the coast north of Mack's Arch; soundings off the Orford Reef; extension of the survey of Columbia River and of Shoalwater Bay; Budd's Inlet; Puget Sound; and geographical reconnaissance of the coast, including special surveys of the harbors of Alaska.

The work in the Coast-Survey Office, embracing the computation of observations, the drawing, engraving, and publication of maps and charts, has kept pace with the operations in the field. Nineteen charts, engraved on copper, have been completed, twenty-three continued, and six new ones commenced, in addition to which six preliminary charts have been published by means of the photolithographic process, which greatly expedites the publication of new material. In the drawing division sixty-three charts have been worked upon, being either completed or brought up to the date of the survey. Fourteen thousand copies of copper-plate charts, and fifty-three hundred of lithographic charts have been printed, and nearly as many issued to sales-agents, and to different departments of the Government, chiefly the Navy and Reve-

nue Marine. Tide-tables for all ports in the United States for the year 1874 have been computed and issued. The preparation of a "Coast Pilot," or Sailing Directions for all the Harbors, and the Coastwise Navigation between Eastport, Me., and Newport, R. I., has been completed, and that much-needed work is now ready for publication. The important matter of reproducing the original topographical maps, which exist only in a single copy, has received continued attention, and satisfactory results have been obtained by the comparatively inexpensive process of photo-lithography. It is proposed to proceed with the reproduction of these maps as fast as the means can be applied to that object.

Respectfully submitted.

BENJAMIN PEIRCE,
Superintendent United States Coast Survey.

Hon. W. A. RICHARDSON,
Secretary of the Treasury.

REPORT OF THE LIGHT-HOUSE BOARD.

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REPORT
OF
THE UNITED STATES LIGHT-HOUSE BOARD.

TREASURY DEPARTMENT,
OFFICE OF THE LIGHT-HOUSE BOARD,
Washington, November 24, 1873.

SIR: I have the honor to transmit herewith the annual report of the Light-House Board for the fiscal year ending June 30, 1873.

Very respectfully,

JOSEPH HENRY, *Chairman.*

HON. W. A. RICHARDSON, *Secretary of the Treasury.*

[1.]

TREASURY DEPARTMENT,
OFFICE OF THE LIGHT-HOUSE BOARD,
Washington, D. C., October 14, 1873.

HON. W. A. RICHARDSON, *Secretary of the Treasury :*

SIR: The following report of the operations of this Board during the last year is respectfully submitted:

No part of the executive branch of the Government includes more diversified duties or involves greater responsibilities than the Light-House Establishment.

The character of the aids which any nation furnishes the mariner in approaching and leaving its shores marks, in a conspicuous degree, its advancement in civilization. Whatever tends to facilitate navigation, or to lessen its dangers, serves to increase commerce, and hence is of importance not only to the dwellers on the seaboard, but to the inhabitants of every part of the country. Whoever has surplus products of industry to dispose of has a pecuniary interest in the improvement of commerce.

Every shipwreck which occurs enhances the cost of transportation, and, therefore, affects the interests of the producer. But it is not alone in view of its economical effects that the light-house system is to be regarded. It is a life-preserving establishment, founded on the principles of Christian benevolence. None can appreciate so well the value of a proper system of this kind as he who has been exposed for weeks and perhaps months to the perils of the ocean, and is approaching in the darkness of night perhaps a lee shore. He looks then, with anxious gaze, for the friendly light which is to point the way amid treacherous rocks and sunken shoals to a haven of safety. Or it may be in mid-day,

when observations cannot be had, the sun and coast being hid by dense fogs, such as imperil navigation on our northern and western coasts. He then listens with breathless silence for the sound of the fog-trumpet which shall insure his position and give him the desired direction of his course.

With that entire confidence which is inspired by a perfect light-house system the alternatives of life and death, of riches and poverty, are daily hazarded; and therefore it is of the first importance that the signals, whether of light or sound which indicate the direction of the course, and the beacons which mark the channel, shall be of the most improved character, and that they be under the charge of intelligent, efficient, and trustworthy attendants. But, above all, one maxim should ever be observed, namely, perfect regularity of exhibition of every signal from night to night and from year to year. A light, for example, which has been regularly visible from a tower, it may be for years, cannot be suffered to fail for a single night, or even for a single hour, without danger of casualties of the most serious character. A failure of such a light to send forth its expected ray, is, as it were, a breach of a solemn promise, which may allure the confiding mariner to an untimely death or a disastrous shipwreck.

In view of these facts our Government early established a light-house system, which, though simple and inexpensive at first, has since been extended and improved to meet the wants of an increasing commerce and the unrivaled resources of the country. It has been maintained with an enlightened liberality which indicates a just appreciation of its importance.

The magnitude of the light-house system of the United States may be inferred from the following facts: First, the immense extent of the coast which, from the St. Croix River, on the boundary of Maine, to the mouth of the Rio Grande, in the Gulf of Mexico, includes a distance of over 5,000 miles; on the Pacific coast a length of about 1,500 miles; on the great northern lakes about 3,000 miles, and on inland rivers about 700 miles, making a total of more than 10,000 miles. Secondly, the magnitude of the system is exhibited by the fact that nearly every square foot of the margin of the sea throughout the whole extent of 5,000 miles along the Atlantic and Gulf coast is more or less illuminated by light-house rays, the mariner rarely losing sight of one light until he has gained another. Thirdly, the same fact is illustrated by the number of signals now in actual existence as exhibited in the following table:

TOTAL SIGNALS FOR THE ENTIRE ESTABLISHMENT.

Light-houses and lighted beacons	591
Light-houses and lighted beacons finished and lighted during the year ending July 1, 1873	29
Light-ships	21
Fog-signals, operated by steam or hot-air engines	35
Day or unlighted beacons	363
Buoys in position	2,838

To carry on so extended a system necessarily requires a carefully-devised organization, based upon the history of all that has been recorded in regard to the subject, and a series of efficient officers and trained assistants.

The duties which belong to the light-house system involve the most varied knowledge and practical skill, a thorough acquaintance with the wants of commerce, engineering abilities of high order, with scientific acquirements, which shall appreciate the value of every new discovery

that may find an application in the improvement of signals, and the ability to make or direct such investigations as may from time to time be found desirable. To insure these requisites the organization of the light-house system includes, first, a Light-House Board, consisting of two officers of the Navy, two engineer officers of the Army, and two scientific civilians, with the addition of an officer of the Navy and an engineer officer of the Army as secretaries, who are also members of the Board. Secondly. It also includes twelve inspectors from the Army or Navy, and as many engineer officers from the Army, who have united charge of the twelve districts into which the coast is divided. The Light-House Board, having charge of the supervision of the whole system, is divided into five committees, to each of which special duties are assigned. These committees are on finance, engineering, floating aids, lighting, and experiments. It is the duty of each member of the Board to render himself intimately acquainted with the details of the business intrusted to his care, as well as to keep himself informed, as far as possible, of the condition of the general system. For this purpose, as well as that of insuring the proper working of the establishment in the several districts, it is advisable that he should make, from time to time, inspection of light-houses at various points on the coast. The inspector of each district is required to visit, at stated intervals, each light-house within his jurisdiction after completion by the engineers, to correct any delinquencies on the part of the keepers, and to supply oil and other materials necessary to the efficient maintenance of the signals, and finally to inform the engineer as to any repairs which may be required. The district engineers, as well as the engineer officers of the board, find full employment for all the theoretical knowledge and practical skill they possess in the surveys of new sites, making studies for the construction of new permanent aids to navigation, many of them on submarine sites in exposed positions, in planning and rearing the towers, and in fitting up the lenticular apparatus.

The scientific portion of the Board is at present composed of the Superintendent of the Coast Survey and the director of the Smithsonian Institution; to the first of whom is referred the duty of fixing the precise latitude and longitude of the various positions on the coast, in furnishing exact surveys of harbors, channels, &c., as well as the data for determining the position of light-houses, and, in the case of the present incumbent, of solving any mathematical problem of unusual complexity which may arise in the course of the varied discussions of the Board. The duty of the second civilian mentioned has been to examine and report upon the improvements in the lighting apparatus, the different materials for illumination, and on the efficiency of fog-signals.

The naval and engineer secretaries are the principal executive officers, who carry on the routine duties of the establishment during the intervals of the meetings of the Board.

In order that the members of the Board from different departments of the Government may co-operate harmoniously with each other, the whole system is placed under the Secretary of the Treasury. This organization of the light-house system was adopted after much deliberation, founded upon a very able report made by Lieutenant (now Admiral) Jenkins, who had been appointed to investigate the light-house systems of Europe. It has now been in operation upward of twenty years, and has in that time been prosecuted with the most satisfactory results in the way of increasing the number of stations, in the economy of materials, and improvement in signals.

It is true that it is sometimes suggested that the light-house system

might be better managed by a single department of the Government, but this we think it not difficult to disprove were this the place to enter into a discussion of the subject. It may be sufficient to observe that the old system, for which this was substituted, was managed by a single individual and his assistants as a bureau of the Treasury Department, with results which were far from being satisfactory.

The system requires the co-operation of officers of the Army and Navy, who by their special training are well fitted for the work to which they are respectively assigned, and of whom the Government has their commission and their official reputation as a guarantee against pecuniary loss and delinquency in a faithful discharge of duties. It has also been said that the light-house system is of a practical character, and, therefore, does not require the aid of high science. But in regard to this, it may be observed that the present system of light-house apparatus, now in use in every part of the civilized world, was invented and introduced into practice in its minutest details by a man of abstract science, the celebrated Fresnel, who shared with Young, of England, the invention of the undulatory theory of light, and its application to all the phenomena of optics.

The light apparatus introduced by the Board as a substitute for that previously in use is principally that of the French system. But the Board have been from the first alive to the introduction of improvements, and have carefully considered every suggestion and tested every invention which gave promise of greater economy or efficiency. Instead of sperm-oil, which was first employed, they have introduced, at one-third of the cost, lard-oil, and with this a required modification of the lamps, particularly those of the larger kind, in order that the oil may be burned at a higher temperature, especially in the northern portions of the United States. But the greatest improvement which has been introduced is that relative to fog-signals, indispensable aids to navigation, especially on the northeastern and western portions of our coast. At first these signals were principally confined to bells, weighing in some cases from 2,000 to 2,500 pounds. These were rung by winding up a weight which in its descent gave motion to a hammer striking the bell. In regard to this signal, an improvement has been introduced, by which an expenditure of about one-tenth of the power produces an equal effect. Bells are still used in cases where the signal is required to be heard only at a comparatively small distance, but in most cases much more powerful instruments are required, such as are founded on what is called 'resonance, in which the air itself is the resounding body as well as the conductor of sound. These instruments are of three kinds: first, the ordinary locomotive whistle, much enlarged in size and somewhat modified in form, and blown by steam from a high-pressure tubular boiler; second, the reed-trumpet actuated by air condensed in a reservoir by the power of a caloric engine; third, the siren-trumpet, operated by steam from a boiler sustaining a pressure of from 50 to 70 pounds per square inch. The sound from these instruments is many times more powerful than that from the largest bells.

A difficulty in carrying out the present system is the frequent change in the officers of districts, and the still more frequent change in the keepers of the stations.

The duties of the inspector and engineer are so special that it requires a considerable time to become perfectly familiar with them, and the experience which is gained by an individual is lost to the Government by his recall to the Army or Navy, and the substitution in his place of another officer, who has to pass through a similar training before he can

render the best service. In regard to light-keepers, the most efficient and faithful men, who from years of practice have acquired the skill necessary to a proper discharge of their duties, have been in many cases changed by collectors of customs for new men, for no other reason than to give place to some political favorite. It is hoped that the application of the civil-service reform to the employment of light-keepers will be of material benefit to the general service.

The Light-House Board, during the past year, desirous of acquainting itself minutely with any improvements which of late years may have been introduced into the light-house service in Europe, obtained the sanction of the honorable the Secretary of the Treasury to commission Major Elliot, of the Corps of Engineers of the Army and engineer-secretary of the Board, to visit Europe and report upon everything which he might observe relative to light-house apparatus and the management of light-house systems. He has lately returned, after having gathered information which will prove of importance in its application in our country, as will be evident from his preliminary report.

Major Elliot was everywhere received with marked cordiality, and every facility was given him to inspect the various coasts and systems of administration, of which full information was furnished him, together with the drawings and models necessary for a perfect acquaintance with the latest improvements which have been adopted in Great Britain and on the continent. The special thanks of the Board are due to His Royal Highness the Duke of Edinburgh, the master; to Sir Frederick Arrow, the deputy master; and the elder brethren of Trinity House, for the warmth of their reception and the marked distinction they conferred upon him as the representative of the Board; and to M. Leonce Reynaud, inspector-general of ponts et chaussées and director of the French light-house service, for his efforts to make the visit of Major Elliot profitable to his country and agreeable to himself.

[2.]

TREASURY DEPARTMENT,
Office of the Light-House Board, Washington, September 17, 1873.

Professor JOSEPH HENRY, *Chairman* :

I have the honor to make a preliminary report of my journey of inspection of the light-house establishments of Europe, which I have made by direction of the Board and with the approval of the honorable the Secretary of the Treasury, and from which I returned a few days since.

I sailed on the 30th of April, and, after a pleasant voyage, reached Liverpool on the 10th of May, observing *en route* the light-houses on the Irish coasts and the light-ships and buoys on the approaches to Liverpool.

On the 30th of May I arrived at London, and was cordially received by Sir Frederick Arrow, the deputy master, and the elder brethren of Trinity House, under the charge of which are the lights of England, and which also has a supervising control of the Irish and Scotch lights.

I remained in London some weeks, in order to take advantage of the opportunities which were kindly offered me of inspecting the light-houses, &c., on the coasts of England, in the steamers which were about to take the annual supplies to the light-houses, and in which I was to be accompanied by a delegation of the elder brethren, which was appointed for the purpose by Trinity House at its next session after my arrival. My time was occupied before our departure in inspecting the depots, lamp-shops, photometric test-rooms, &c., belonging to Trinity House; also plans of light-houses, lenses, and other optical apparatus used on the coasts of Great Britain.

I also visited Dover with Professor Tyndall, the scientific adviser, some of the elder brethren, and the engineer of Trinity House, to attend the inauguration of fog-signal experiments, which, under the direction of the former, are now being carried on at an experimental station on the cliffs near the great electric light of South Foreland.

The Board will remember that Sir Frederick Arrow and Captain Webb, of the elder brethren, visited the United States during the summer of last year, to be present at some experiments with the steam-whistle, the horn, and the siren at Portland Harbor.

And I will here mention that the light-house authorities of Great Britain are fully alive to the necessity of powerful fog-signals, and are anxiously seeking to find the best machine to carry intelligence to the mariner, when he is enveloped in fog, not only of his approach to the coast, but, by means of distinguishing characteristics of sound, to indicate to him on what part of the coast he is.

I think we have been impressed that on our foggy coasts of New England, California, and some of the great lakes, our fog-signals are fully as important as our lights, and the English are following us in this regard.

Professor Tyndall told me of his intention to make an exhaustive series of experiments with all the fog-signals at present in use, and to determine the best; and he and the elder brethren of Trinity House are especially pleased at the action of our Board in sending one of our American syrens for use at the Dover experiments.

The experiments are made by several observers on vessels cruising in the Straits of Dover, at different distances from the signal-station, and under varying circumstances of wind and weather.

The signals in use when I was at Dover were a steam-whistle, an air-whistle, and a trumpet of Professor Holmes's patent, but very much like the American invention of Daboll, and of which the English have several in use. Since the time mentioned the experiments have included a canon and our own siren, and they are still in progress. I have a printed list of the questions to be answered by the experimenters when they have completed their labors, which I inclose herewith. Sir Frederick kindly promised to inform me of the results arrived at.

The delay in London gave me a good opportunity of seeing the great improvements in lamps made by Mr. Douglass, the distinguished engineer of Trinity House, and which are of the greatest importance in the improvement of the British lights, as they will be in regard to other countries. Not only is the brilliancy of the illumination very much increased by ingenious methods of promoting combustion, but the consumption of oil is actually decreased. Colza oil is principally used in British light-houses, though mineral oil is rapidly being substituted for it for the sake of economy, and, while the latter is also true in regard to the greater part of the continent, *the French government has made an order for a general change to mineral oil in all the light-houses of the republic.*

When the Trinity House tender had been made ready, I embarked with two of the elder brethren, Admiral Collinson, C. B., and Captain Weller, for an inspection of the British lights on the shores of the North Sea, and visited nearly every one on the coasts of Essex, Suffolk, Norfolk, Lincolnshire, Yorkshire, Durham, and Northumberland, or from the mouth of the Thames to the Tweed, (the boundary of Scotland,) including the gas-light at Haisborough and a new electric light at Souter Point, below the river Tyne, and which have been established, the former for experimental comparison with a light-house illuminated with oil, (and which stands a few hundred yards from it; the Haisborough lights being double, as at Cape Ann, on the coast of Massachusetts,) and the latter on account of the dense volume of smoke which envelops the coast near the Tyne, and which is produced by the immense number of manufactories on the river between Shields and Newcastle.

I had excellent opportunities for testing the different varieties of lights in all kinds of weather, and especially the gas and electric lights in fog.

I was especially shown the system of marking the positions of rocks and shoals by means of what Trinity House calls "red cuts," i. e., by means of covering proper sectors of the dioptric apparatus with red glass screens; and I made at different places on the northeast coast of England several boat excursions at night to test the utility of the system.

After my return from the inspection of the northeast coast, I embarked with Captain Webb, of the elder brethren, at Portsmouth, and inspected the light-houses on the Isle of Wight, on the coasts of Hampshire, Dorsetshire, Devonshire, and Cornwall, and passed around Land's End and as far as Saint Ives, on the west coast of Cornwall, visiting the celebrated light-house on "The Wolf" Rock, off Land's End, and which is a recent and the most difficult of all the English examples of light-house engineering.

I regretted that I could not land at the Eddystone light-house, but the sea, although usually not so dangerous as at The Wolf, was too heavy when I passed it to make a landing practicable. In addition to the light-houses on the coasts, I particularly observed the light-ships and the system of buoyage; and I will here mention that the British use the flashing-lens apparatus in their light-ships in many cases, and that they are found much more useful than fixed lights. I would recommend to the immediate attention of the Board the consideration of the propriety of distinguishing some of our numerous light-ships off the coasts of Massachusetts and on Long Island Sound in this way. The British find no difficulty, also, in the use of fog-signals operated by hot-air engines in their light-ships, and I saw several instances of this, in one case hearing the signal distinctly at a distance of eight miles.

From England I went to France and had conference with Monsieur Reynaud, *l'inspecteur-général des ponts et chaussées*, and director of the French light-house establishment, and Monsieur Allard, his assistant; also with the three lens-manufacturers of Paris.

I had much interest in seeing our own optical apparatus in all stages of its manufacture; of seeing the modes of testing the lenses, burners, and mineral-oil adopted by the French engineers, and of examining the most complete *dépôt des phares* in the world, which contains examples of all the stages of the progress of the science of light-house illumination, from the first efforts of Fresnel, a predecessor of Monsieur Reynaud, and the inventor of the system which bears his name, to the present time.

I visited the lights at the mouth of the Seine, and the double electric lights of "La Hève," at Saint Adresse, near Havre.

I afterwards proceeded to Vienna and examined the light-house apparatus at the Industrial Exhibition, consisting of models, drawings, and photographs of light-houses from different countries, including our own, and a package of which I made up a short time before I went to Europe, and which I was gratified to learn, on my return, obtained a diploma of honor.

After returning from Vienna I visited some light-houses on the coast of Wales, including two very interesting ones at Holyhead and at "The South Stack."

The former, a new one, was not lighted until some days after my inspection, but it was quite ready, and combined all the latest improvements of the English in regard to lens, lamp, and lantern. At South Stack is a light which is lowered down the cliff in foggy weather, when the upper light is obscured in fog and it is clear below—a plan which I had before thought of as applicable to our lights on the elevated cliffs of the Pacific coast. I also visited Ireland and Scotland, the former by special invitation from the board of commissioners of the Irish lights, and I had an excellent opportunity of seeing two of the gas-light houses, (Howth Head and Wicklow Head,) of which Professor Tyndall, when in the United States, expressed so favorable an opinion, and which have been applied only by the Irish board except in the case I have mentioned, viz, the experimental light at Haisborough, on the east coast of England.

These gas-lamps can be increased in an instant, when the weather becomes thick or foggy, from twenty-eight to forty-eight, sixty-eight, or eighty-eight, and to one hundred and eight jets in dense fog, and Mr. Wigham, of Dublin, the inventor, exhibited to me his apparatus for producing a light from three hundred and twenty-four jets in the same lens-apparatus.

At Edinburgh I visited the board of Scottish light-commissioners, and had an interesting, and instructive interview with Mr. Thomas Stevenson, the engineer of the board, and a son of the builder of the celebrated Bell Rock and Skerryvore light-houses.

I also visited the very extensive manufactory of lenses for light-houses of Chance Brothers & Company, near Birmingham, and who are the furnishers of light-house apparatus to Trinity House, and they also supply, in a large degree, the Irish and Scottish boards, as well as India, China, and South America. Chance Brothers claim that their optical apparatus is superior to the French, and they certainly have a great advantage in having for the constant supervision of their work a gentleman of high scientific attainments.

I carried with me a special letter from the honorable the Secretary of State, to the ministers and consuls of the United States in Europe, and I received every facility and courtesy from them and from the officials of the countries which I visited.

I have full notes of my inspection, and at an early day I shall have the honor to present to you a detailed report of what I saw differing from our own system.

In closing this preliminary report I will say that the great questions which are occupying the attention of the light-house authorities of Europe, and in which the different establishments are in competition with each other, are: *What is the best illuminant?* and, *What is the best means for producing the most perfect combustion?*

I will only add that while the British and French systems are necessarily very much like our own, I saw many details of construction and administration which we can adopt to advantage, (and which I shall exhibit in my detailed report,) and there are many others in which we excel. Our shore fog-signals, particularly, are vastly superior both in number and power. They are in advance of us in using the gas and the electric lights in positions which are of special importance; in the use of azimuthal condensing prisms for certain localities; in their lamps; in the fog-signals of light-ships; in their light-ships with flashing lights; and, more than all, in the character of the keepers, who are in service, during good behavior, until death or superannuation, who are promoted for merit, and whose lives are insured by the Government for the benefit of their families.

I am much indebted to Mr. Paul J. Pelz, chief draughtsman to the Board, who accompanied me by its permission, and with the approval of the honorable the Secretary of the Treasury, as my secretary, and who has made many sketches for the illustration of my report, and who, in other ways, has been of much assistance to me in the execution of the duty assigned me.

Very respectfully,

GEORGE H. ELLIOT,
Maj. of Engineers, U. S. A., Engineer-Secretary.

[3.]

CONDITION AND OPERATIONS OF THE LIGHT-HOUSE SYSTEM DURING THE FISCAL YEAR 1872-'73.

Light-houses, light-ships, fog-signals, day-beacons, and buoys belonging to the United States Light-House Establishment on the 1st of July, 1873.

ATLANTIC COAST AND STRAIT OF FLORIDA.

Light-houses and lighted beacons	332
Light-houses and lighted beacons finished and lighted during the year ending July 1, 1873	18
Light-ships	20
Fog-signals, operated by steam or hot-air engines	20
Day or unlighted beacons	344
Buoys in position	2,368

COAST OF THE GULF OF MEXICO.

Light-houses and lighted beacons	52
Light-houses and lighted beacons finished and lighted during the year ending July 1, 1873	2
Light-ships	1
Fog-signals, operated by steam or hot-air engines	2
Day or unlighted beacons	16
Buoys in position	135

PACIFIC COAST.

Light-houses and lighted beacons	26
Light-houses and lighted beacons finished and lighted during the year ending July 1, 1873	1
Light-ships	0
Fog-signals, operated by steam or hot-air engines	6
Day or unlighted beacons	1
Buoys in position	89

NORTHERN AND NORTHWESTERN LAKES.

Light-houses and lighted beacons	181
Light-houses and lighted beacons finished and lighted during the year ending July 1, 1873	8
Light-ships	0
Fog-signals, operated by steam or hot-air engines	7
Day or unlighted beacons	2
Buoys in position	246

It has ever been the endeavor of the Light-House Board to conduct the system under its charge with a strict regard to economy, with a view to obtaining the greatest amount of efficiency with a given expenditure of means. For this purpose frequent visits have been made to different parts of the coast, and a rigid enforcement of rules and regulations has been insisted on, holding officers and light-keepers personally responsible for the strict performance of duty.

Under the several names of the twelve geographical divisions or districts into which the coast of the United States is divided, will be found a detailed statement of the condition, changes, and work which has been done during the year. From these statements it will be seen that although the various signals at different stations are generally in such a condition of efficiency as to meet the wants of navigation, still there are many new lights called for by commerce, and many stations at which repairs and reconstructions are imperiously demanded. Indeed, in these respects the wants of the service are constantly recurring, since buildings, however well made at the time

of their construction, are subject to the deteriorating influence of the weather, as well as the more immediate destructive effects of equipotential storms and the occasional recurring commotions of the sea of almost irresistible violence.

In regard to the general estimates for repairs of light-houses, for supplies (including oil, &c.,) for light-ships, and for buoys, the Board has to say that it has always been the custom of this Office, in preparing the annual estimates for supporting the existing and authorized aids to navigation, and the construction of new ones, to make as close a calculation of items, quantities, and prices as the information at hand would allow, and to endeavor to so manage the disbursements as at all times to have ample funds available to supply any losses and repair any damage, however serious, to which this service is so peculiarly liable during the winter months.

For repairs and incidental expenses of light-houses we have estimated \$250,000, an increase of \$25,000 over the amount estimated last year, which experience during the last year has shown to be necessary.

For expenses of fog-signals we have estimated an increase of \$10,000, on account of the extension of this branch of the service.

For the salaries of light-keepers the estimate is \$599,400, and the increase is owing to the increase in the number of light-keepers authorized by the appropriations for new lights. There are in actual employment and required for new lights appropriated for, 999 light-keepers, and the average pay authorized by law is \$600 per annum.

For supplies of light-houses the estimate is \$395,350, and the increase is due, as above, to the increased number of lights authorized by law.

For the expenses of light-ships the estimate is \$234,087.50, and an increase of \$16,355 over the appropriation of last year, which experience has shown to be insufficient.

For expenses of buoyage our estimate is \$350,000, and the increase is due to the increased demand for these aids to navigation, decay of those in use, and losses by ice and storm.

During the last fiscal year the following changes have occurred in the board: Rear-Admirals Bailey and Walke, having retired, were succeeded by Commodore Foxhall A. Parker and Capt. John Lee Davis. Commodore Parker was, in turn, succeeded by Rear-Admiral Charles H. Davis.

Rear-Admiral Boggs, the naval secretary, retired and was succeeded by Commander John G. Walker. The other members of the board, viz, Professor Henry, Generals Humphreys and Barnard, Professor Peirce, and Major Elliot, remain as at the date of the last annual report.

[4.]

List of light-houses finished and lighted between July 1, 1872, and July 1, 1873,

Name of station.	Locality.	When lighted.
Burnt-Coat Harbor, range or leading lights, (two).	Swan Island, off coast of Maine.....	August 15, 1872.
Newburyport, inner range or leading lights, (two).	Harbor of Newburyport, Merrimac River, Massachusetts.	June 1, 1873.
Wood End.....	Entrance to harbor of Provincetown, Cape Cod, Massachusetts. Harbor of refuge.	November 20, 1872.
Bullock's Point.....	On a shoal in Providence River, Rhode Island, off Bullock's Point.	November 1, 1872.
Sabin's Point.....	On a shoal in Providence River, off Sabine's Point, Rhode Island.	November 1, 1872.
Blackwell's Island*.....	North end of Blackwell's Island, near Hell Gate, East River, New York.	September 15, 1872.
West Point†.....	On Gee's Point, (West Point,) Hudson River, New York.	October 1, 1872.
Esopus Meadows†.....	On a shoal in Hudson River, between Poughkeepsie and Rondout, New York.	August 26, 1872.
Barber's Point.....	On Barber's Point, west side of Lake Champlain, New York.	Opening of navigation in the spring of 1873.
Mispillion.....	On Delaware Bay, near mouth of Mispillion River.	June 15, 1873.
"The Thimble".....	On "The Thimble" shoal, entrance to Hampton Roads, Virginia.	October 10, 1872.
Love Point.....	On a shoal off Love Point, Chesapeake Bay, mouth of Chester River, Maryland.	August 15, 1872.
Body's Island†.....	On Body's Island, sea-coast of North Carolina.	October 1, 1872.
Sullivan's Island range or leading lights, (two).†	On Sullivan's Island, north side of entrance to harbor of Charleston, South Carolina.	July 15, 1872.
Saint Simon's.....	On Saint Simon's Island, entrance to Saint Simon's Sound, sea-coast of Georgia.	September 1, 1872.
Dame's Point.....	On a shoal in Saint John River, Florida.	July 15, 1872.
Mobile Point†.....	On Mobile Point, east side of entrance to harbor of Mobile, Alabama.	February 15, 1873.
Bolivar Point†.....	On Bolivar Point, north side of entrance to Galveston Bay, Texas.	November 15, 1872.
Cleveland†.....	Cleveland, Ohio, Lake Erie.....	Opening of navigation in the spring of 1873.
Gibraltar†.....	Mouth of Detroit River, Michigan, Lake Erie.....	Do.
Pentwater.....	On pier at harbor of Pentwater, Lake Michigan, Michigan.	June 20, 1873.
Racine.....	On pier at entrance to harbor of Racine, Lake Michigan, Wisconsin.	September 5, 1872.
Milwaukee.....	On pier at entrance to harbor of Milwaukee, Lake Michigan, Wisconsin.	October 30, 1872.
Grassy Island, (two)	At each end of canal into mouth of Fox River, Green Bay, Wisconsin.	.....
Pigeon Point.....	On Pigeon Point, sea-coast of California.....	November 15, 1872.

* Erected and maintained by city of New York.

† Reconstructed.

‡ Reconstructed. Destroyed during the rebellion.

[5.]

FIRST DISTRICT.

The first district extends from the northeastern boundary of the United States (Maine) to and including Hampton Harbor, N. H., and includes all aids to navigation on the coasts of Maine and New Hampshire.

Inspector.—Commander Thomas O. Selfridge, United States Navy, to September 13, 1872; Commander W. K. Mayo, United States Navy, from September 13, 1872, to June 30, 1873; Commander W. N. Allen, United States Navy, present inspector.

Engineer.—Lient. Col. James C. Duane, Corps of Engineers, Bvt. Brig Gen., United States Army.

In this district there are :

Light-houses and lighted beacons.....	51
Light-houses finished and lighted during the year ended July 1, 1873.....	2
Light-houses, for which appropriations were available, but which were not finished on July 1, 1873.....	2

Light-ships.....	0
Fog-signals operated by steam or hot-air engines.....	8
Day or unlighted beacons.....	46
Buoys actually in position.....	361
Spare-buoys for relief.....	221
Tender (steamer) Myrtle for construction and repair; also used in second district, and tender Iris, (inspector's tender).....	2
Tender (sail) schooner Wave (for repairs) also used in second district.....	1

The following numbers, which precede the names of stations, correspond with those of the light-house list of the Atlantic, Gulf, and Pacific coasts of the United States, issued January 1, 1873.

LIGHT-HOUSES AND LIGHTED BEACONS.

6. *Nash's Island, off the mouth of Pleasant River, Maine.*—A new lantern, parapet, and deck have been made.

15-16. *Burnt-Coat Harbor, (range lights.)*—This new station was completed and lighted for the first time on the 15th of August, 1872. Both of the lights are white, the rear, fourth order, dioptric, 75 feet above sea-level; the front, fifth order, dioptric, 42 feet above sea-level, and are 100 feet apart, on a course NE $\frac{3}{4}$ N. The towers are of brick, square in plan; the keeper's dwelling is of wood, and all of the buildings are white. The station is located on the north side of the entrance to the harbor.

34. *Monhegan, Monhegan Island.*—An appropriation for new house for the keeper is recommended at this station.

40. *Sequin, off mouth of Kennebec River, Maine.*—A 10-inch steam-whistle fog-signal has been established at this station, and is arranged to give blasts of 8 seconds at intervals of 52 seconds. The work on the new parapet and decks for the lantern is in progress. The exterior wood-work of the keeper's dwelling has been repainted.

42-43. *Cape Elizabeth, west side of entrance to Casco Bay, &c., Portland Harbor, Maine.*—An appropriation was made last year for rebuilding the western tower; the foundation and basement have been constructed, and the iron-work for the tower is nearly ready.

45. *Portland Breakwater, in Portland Harbor, Maine.*—This structure will be completed this year; during the course of its construction a light has been exhibited from a temporary wooden tower, located at the outer extremity of the pier. As soon as the breakwater is completed it will be necessary to occupy the pier-head by a permanent tower, and an appropriation is asked for this purpose.

46. *Wood Island, west side of entrance to Saco River, Maine.*—A fog-bell tower, with Stevens's striking-apparatus, and a cast-steel bell, weighing 1,315 pounds, has been established, and considerable repairs to the station have been made.

REPAIRS.

At each of the following-named light-stations there have been made repairs and renovations more or less extensive during the year.

1. *Saint Croix river*, on Dohet's Island, in Saint Croix river, Maine.
2. *West Quoddy Head*, southwest side of entrance to Passamaquoddy Bay, Maine.
3. *Little River*, west side of entrance to Little River Harbor, Maine.
4. *Libby Island*, entrance to Machias Bay, Maine.
5. *Moose-Peak*, west side of entrance to Bay of Fundy, Maine.
6. *Narraguagus*, west side of Narraguagus Bay, Maine.
7. *Petit Menan*, south end of Petit Menan Island, Maine.
9. *Prospect Harbor*, east side of entrance to the harbor.

10. *Winter Harbor*, west side of entrance to the harbor.
 11. *Mount Desert Rock*, off Mount Desert, Maine.
 12. *Baker's Island*, off Mount Desert, Maine.
 13. *Bear Island*, off Cranberry Islands, Maine.
 14. *Bass Harbor Head*, east side of entrance to Bass Harbor, Maine.
 17. *Eggemoggin*, north side of east entrance to Eggemoggin Reach, Maine.
 18. *Saddleback Ledge*, in Isle au Haute Bay, Maine.
 19. *Heron Neck*, west side of entrance to Carver's Harbor, Maine.
 20. *Deer Island Thoroughfare*, south side of west entrance to the thoroughfare.
 21. *Eagle Island Point*, west side of Isle au Haute Bay, near the head.
 22. *Pumpkin Island*, south side of west entrance to Eggemoggin Reach, Maine.
 23. *Matinicus Rock*, entrance to Penobscot Bay, Maine.
 25. *White Head*, west side of entrance to Muscle Ridge Channel, Penobscot Bay, Maine.
 26. *Owl's Head*, south side of entrance to Rockland Harbor, Maine.
 27. *Brown's Head*, east side of west entrance to Fox Island Thoroughfare, Maine.
 28. *Negro Island*, entrance to Camden Harbor, Maine.
 29. *Grindel's Point*, north side of entrance to Gilkey's Harbor, Maine.
 30. *Dice's Head*, north side of entrance to Castine Harbor, Maine.
 31. *Fort Point*, west side of entrance to Penobscot River, Maine.
 32. *Tenant's Harbor*, south side of the entrance to the harbor.
 33. *Marshall's Point*, east side of entrance to Herring Gut Harbor, Maine.
 35. *Franklin Island*, west side of entrance to George's River, Maine.
 36. *Pemaquid Point*, east entrance to John's Bay, Maine.
 37. *Burnt Island*, west side of entrance to Townsend Harbor, Maine.
 38. *Hendrick's Head*, east side of mouth of river Sheepscot, Maine.
 39. *Pond Island*, west side of entrance to river Kennebec, Maine.
 41. *Halfway Rock*, in Casco Bay, Maine.
 44. *Portland Head*, west side of entrance to Portland Harbor, Maine.
 45. *Portland Breakwater*, on the outer end of the breakwater in Portland Harbor, Maine.
 47. *Goat Island*, north side of entrance to Cape Porpoise Harbor, Maine.
 48. *Boone Island*, off York Harbor, Maine.
 49. *Whale's Back*, east side of entrance to Portsmouth Harbor, New Hampshire.
 50. *Portsmouth Harbor*, west side of entrance to the harbor.
 51. *Isle of Shoals*, off Portsmouth, New Hampshire.
- The following named light-stations require repairs to be made during the current and ensuing year :
3. *Little River*, west side of entrance to harbor of Little River, Maine.
 4. *Libby Island*, entrance to Machias Bay, Maine.
 5. *Moose Peak*, on Moosepeak Head, Maine.
 6. *Nash's Island*, west end of Moose Peak Reach, Maine.
 18. *Saddleback*, in Isle au Haut Bay, Maine.
 23. *Matinicus Rock*, off Penobscot Bay, Maine.
 26. *Owl's Head*, west side of Muscleridge channel, Penobscot Bay, Maine.
 34. *Monheigan Island*, off George's Islands, Maine.
 40. *Seguin*, off mouth of river Kennebec, Maine.

LIGHT-SHIPS.

There are no light-ships in the first district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

West Quoddy Head.—Ten-inch steam-whistle.
Petit Menan.—Ten-inch steam-whistle.
Matinicus Rock.—Twelve-inch steam-whistle.
White Head.—Ten-inch steam-whistle.
Monhegan.—Six-inch steam-whistle.
Seguin.—Ten-inch steam-whistle.
Cape Elizabeth.—Ten-inch steam-whistle.
Portland Head.—Second-class Daboll air-trumpet.
 All of the above are in good condition.

At the *House Island Depot*, Portland Harbor, Maine, experiments with and tests of steam and air fog-signals, boilers, air-tanks, and engines have been made during the last year.

DAY OR UNLIGHTED BEACONS.

Names and positions of the day or unlighted beacons:

Jerry's Point, Portsmouth Harbor, New Hampshire.—Iron.
South Beacon, Portsmouth Harbor, New Hampshire.—Stone.
North Beacon, Portsmouth Harbor, New Hampshire.—Wooden mast.
Willey's Ledge, Portsmouth Harbor, New Hampshire.—Iron spindle.
York Ledge off River York, Maine.—Iron spindle.
Fishing Rocks, Kennebunkport, Maine.—Iron spindle broken off, spar buoy substituted.
Stage Island Monument, entrance to Saco River, Maine.—Stone tower 40 feet high.
Sharp's Rocks, entrance to Saco River, Maine.—Iron socket and wooden shaft; socket broken off, spar-buoy substituted.
Ram Island Ledge, (new,) east side of main entrance to Portland Harbor, Maine.—Wooden tripod 50 feet high.
Back Cove Beacon, Portland Harbor, Maine.—Pile beacon.
White Head Ledge, in White Head passage to Portland Harbor, Maine.—Iron spindle, slightly bent.
Trott's Rock, in White Head passage to Portland Harbor, Maine.—Iron spindle broken off, will be replaced with a new one.
Mark Island Monument, Casco Bay, Maine.—Stone tower 50 feet high, in good condition.
Black Jack Rock, entrance Kennebec River, Maine.—A new hole has been drilled in the rock, and a wrought-iron spindle will be set.
Seal Rock, Kennebec River, Maine.—Iron spindle, copper cylinder.
Lee's Rock, Kennebec River, Maine.—Iron socket, wooden shaft, socket broken, spar-buoy substituted.
Ram Island Ledge, Kennebec River, Maine.—Iron socket, wooden shaft.
Winslow's Rocks, Kennebec River, Maine.—Iron socket, wooden shaft, socket broken off, spar-buoy substituted.
Ames' Ledge, Kennebec River, Maine.—Iron socket, wooden shaft.
Beef Rock, Kennebec River, Maine.—Iron socket, wooden shaft.
Lime Rock, Back River, Maine.—Iron socket, wooden shaft.
Carleton's Ledge, Back River, Maine.—Iron socket, wooden shaft.
Clough's Rock, Sheepscot River, Maine.—Iron socket, wooden shaft.
Merrill's Ledge, Sheepscot River, Maine.—Iron socket, wooden shaft.
Yellow Ledges, Penobscot Bay, Maine.—Iron shaft, copper cylinder.

Garden Island Ledge, Penobscot Bay, Maine.—Iron shaft, copper cylinder and one ball, shaft good, lower part of cylinder partially broken away and ball gone.

Otter Island Ledge, Penobscot Bay, Maine.—Iron shaft, copper cylinder and two balls, shaft bent, lower part of cylinder partially broken away, and one ball gone.

Ash Island Point, Penobscot Bay, Maine.—Holes have been drilled in the ledge, and a tripod will be erected.

Dodge's Point Ledge, Penobscot Bay, Maine.—Wooden shaft attached to stump of iron spindle.

Potterfield Ledge, Penobscot Bay, Maine.—Stone beacon.

Lowell's Rock, Penobscot Bay, Maine.—Iron spindle and cage.

Seal's Ledge, Penobscot Bay, Maine.—Iron spindle and cage.

Harbor Ledge, Penobscot Bay, Maine.—Stone beacon.

Shipyards Ledge, Penobscot Bay, Maine.—Iron spindle broken off, not necessary.

Fiddler's Ledge, Penobscot Bay, Maine.—Stone beacon.

Northeast Ledge, Camden Harbor, Maine.—Iron spindle.

Morse's Point Ledge, Camden Harbor, Maine.—Iron spindle.

Hosmer's Ledge, Castine Harbor, Maine.—Stone monument.

Steel's Ledge, Belfast Harbor, Maine.—Stone beacon.

Fort Point Ledge, Penobscot River, Maine.—Stone beacon.

Odum's Ledge, Penobscot River, Maine.—Stone beacon.

Buck's Ledge, Penobscot River, Maine.—Iron beacon.

Center Harbor Ledge, Eggemoggin Reach, Maine.—Iron socket, wooden shaft.

Ship and barges, Blur Hill Bay, Maine.—Iron socket, wooden shaft.

Bunker's Ledge, Mount Desert, Maine.—Stone beacon.

Half-Tide Ledge, Narraguagus Harbor, Maine.—Iron socket, wooden shaft.

Norton's Reef, Pleasant River, Maine.—Iron tripod, shaft, and ball.

Snow's Rock, Moosepeak Reach, Maine.—Iron socket, wooden shaft.

Gilchrist's Rock, Moosepeak Reach, Maine.—Iron shaft and ball.

Western Bar, Lubec Narrows, Maine.—Wooden crib filled with stone.

The Ledge, Saint Croix River, Maine.—Wooden crib filled with stone.

All of these beacons are in good condition except where it is otherwise specified.

Steps have been taken to substitute spindles for buoys in the following places, viz :

Stone's Rock, Old York River.

Cow Island Ledge, Casco Bay.

Lower Basket Island Ledge, Casco Bay.

Gooly Ledge, Casco Bay.

Hodsdon's Ledge, Sheepscot River.

Basket Island Ledge, Casco Bay.

Hypocrite Ledge, near Damiscove Island.

Egg Rock, George's River.

Goose Rock, Fox Island.

Iron Point Ledge, Fox Island.

Inner Ledge, Isle au Haute.

Colby's Ledge, Merchant's Row.

Scrag Island Ledge, Merchant's Row.

Drunkard's Ledge, Penobscot Bay.

Trafton's Island Ledge, Millbridge.

Jordan's Delight Ledge, Narraguagus.

Bunker's Ledge, Mount Desert.

BUOYS.

New buoys have been placed to mark the following dangers, viz:

Burnt Coat Harbor, Maine.

John's Island Ledge.
Heron Island Ledge.
Gooseberry Island Ledge.
Hat Island Reef.

Lubec Narrows, Maine.

Lower Buoy.
Upper Buoy.

Machias Bay, Maine.

Cross Island Ledge.
Thornton Point Ledge.
Seal Cove Ledge.
Sea-shore Ledge.
Foster's Island Ledge.

Rockland Harbor, Maine.

North end of Southern Ledge.
South end of South Ledge.
Railway Ledge.

Ninety-eight new buoys have been used to supply losses during the year.

DEPOT.

A buoy-depot is at present located upon House Island, near Fort Scammel, Portland Harbor, upon land belonging to the War Department, which is now needed by the engineer in charge of the construction of fortifications at that point.

Notice has been given that the depot must be removed, and an appropriation of \$15,000 is recommended for the purchase of a site and the erection of a wharf and the necessary buildings.

[6.]

SECOND DISTRICT.

Extends from Hampton Harbor, New Hampshire, to include Gooseberry Point, entrance to Buzzard's Bay, and embraces all the aids to navigation on the coast of Massachusetts.

Inspector.—Commander George H. Perkins, United States Navy.

Engineer.—Lieut. Col. James C. Duane, Corps of Engineers, brevet brigadier-general United States Army.

In this district there are:

Light-houses and lighted beacons	61
Light-houses finished and lighted during the year ending July 1, 1873.....	3
Light-houses for which appropriations were available, but which were not finished on the 1st of July, 1873.....	0

Light-ships, (in position)	8
Light-ships, (for relief)	2
Fog-signals, operated by steam or hot-air engines	4
Day or unlighted beacons	51
Buoys actually in position	508
Spare buoys, for relief and to repair losses	414
Tender-steamer Verbena, inspector's tender	1

The following numbers, which precede the names of stations, correspond with those of the light-house list of the Atlantic, Gulf, and Pacific coasts of the United States, issued January 1, 1873 :

LIGHT-HOUSES AND LIGHTED BEACONS.

54, 55. *Newburyport, upper harbor.*—Two range-lights to guide up the river Merrimack to the city of Newburyport have been established in the same position as the private lights heretofore maintained by subscription, and were lighted June 1, 1873. The front light is on an iron tower, conical in form, 14 feet 6 inches high, located on Bayley's new wharf, and the focal plane is 25 feet above the sea. The rear light is about 350 feet W. $\frac{1}{2}$ S. from the front light, on a brick tower, pyramidal in form, 32 feet high, and the focal plane is 47 feet above the sea.

64, 65. *Baker's Island, south side of northerly entrance to Salem Harbor, Massachusetts.*—A frame dwelling for the assistant keeper has been erected and the light-house land partially fenced with posts and pickets.

78. *Race Point, Cape Cod, Massachusetts.*—A 12-inch steam-whistle has been established, and is arranged to give two blasts of 4 seconds' duration each, with an interval of 8 seconds between them, followed by an interval of 44 seconds. A frame engine-house 12 feet by 24 feet, and fuel, water-sheds and tanks have been erected.

79. *Wood End, Cape Cod, Massachusetts.*—This new light-station was completed and lighted for the first time on the night of the 20th of November, 1872. The tower is of brick, pyramidal in form, and is painted brown. The focal plane is 34 feet above the ground and 45 feet above the sea. The lens is of the fifth order of the system of Fresnel, illuminating the entire horizon, and will show a red light flashing every 15 seconds, which can be seen in clear weather from the deck of a vessel 10 feet above the sea at a distance of eleven nautical miles. The exterior of the lantern, railing, and deck, and all of the iron-work at the top of the tower, are painted black. The keeper's dwelling is of wood; one and a half stories high; painted cream-color, and is placed north-eastward of the tower.

80. *Long Point, Cape Cod, Massachusetts.*—A new keeper's dwelling and tower has become indispensable at this station, the beach having changed to such an extent as to leave the foundation of the present building exposed. The piles on which the present building is supported are decayed, and the entire structure in danger of being carried off by a heavy storm.

84. *Cape Cod Highlands, Truro, Massachusetts.*—A first-class Daboll trumpet has been established at this station, and is arranged to give blasts of 8 seconds' duration, with intervals between them of 30 seconds. A frame engine-house, 12 feet by 24 feet, and fuel-shed, have been erected. Some repairs have been made.

85, 86, 87. *Nauset Beach, at Eastham, Cape Cod, Massachusetts.*—Fourth-order lenses have been substituted in the places of the 6th at this station. The dwelling-house should be enlarged, or a small cottage built for the accommodation of the assistant keeper, as the building now occupied is entirely too small.

91. *Monomoy, southern extremity of Cape Cod, Massachusetts.*—The importance of establishing a powerful light at this point was urged in the last annual report. The present light is insufficient, and the necessity of furnishing a more efficient aid to the navigation of this great thoroughfare, cannot be exaggerated. The last annual report of the Light-House Board contains the following statement in relation to increasing the efficiency of this light:

Monomoy Point.—The light at this station, which is of the fourth order, on a tower about 40 feet high, was originally intended as a guide to Old Stage Harbor. The harbor has been filled with sand and cannot now be entered, and the light is therefore of no further use for that purpose. But, inasmuch as nearly all vessels (both steamers and sailing) plying between New York and the eastern ports pass this point, and have now no other guide than the light-ships, which cannot be seen a sufficient distance, it is considered a matter of the greatest importance that this light should be replaced by one of sufficient power to guide vessels safely through this intricate passage. For this purpose, there is recommended a second-order fixed light, varied by red flashes, for which an estimate is submitted.

95. *Sankaty Head, on southeast side of Nantucket, Mass.*—The tower and buildings require extensive repairs, and a new lantern is necessary, and a special estimate therefor is submitted.

108. *Edgartown, north side of the harbor.*—Extensive repairs have been made at this station.

— *East Chop, Martha's Vineyard, east entrance to Holmes's Hole Harbor, Massachusetts.*—A light has been maintained for several years at this point by the subscription of the owners of steamships and by other private individuals. As there is no doubt as to the utility of the light, it is recommended that an appropriation for erecting a fourth-order light be made.

112. *Sow and Pigs, entrance to Vineyard Sound and Buzzard's Bay.*—The western entrance to Vineyard Sound is now marked by a light-ship anchored off the Sow and Pigs Ledge. A second-order light placed on this point would not only furnish a better guide to vessels entering the sound, but would be a saving of expense by enabling both the light-ship and the Cuttyhunk light to be dispensed with.

REPAIRS.

At each of the following-named light-stations there have been made repairs and renovations more or less extensive during the year:

- 56 and 57. *Ipswich*, entrance to Ipswich Harbor, Massachusetts.
- 58. *Annisquam*, entrance to Annisquam Harbor, Massachusetts.
- 59. *Straitsmouth*, north side of Cape Ann, Massachusetts.
- 62. *Eastern Point*, east side of entrance to Gloucester Harbor, Massachusetts.
- 63. *Ten-Pound Island*, Gloucester Harbor, Massachusetts.
- 66. *Hospital Point*, Beverly, Massachusetts.
- 67. *Fort Pickering*, Salem, Massachusetts.
- 68. *Derby Wharf*, Salem, Massachusetts.
- 69. *Marblehead*, south side of entrance to Marblehead Harbor, Massachusetts.
- 70. *Egg Rock*, off Nahant, Massachusetts.
- 71. *Minot's Ledge*, entrance to Boston Bay, Massachusetts.
- 72. *Boston*, north side of main entrance to Boston Harbor, Massachusetts.
- 73. *Narrows*, entrance to Boston Harbor, Massachusetts.
- 74. *Long Island Head*, Boston Harbor, Massachusetts.

- 75, 76. *Plymouth*, entrance to Plymouth Harbor, Massachusetts.
 - 77. *Duxbury Pier*, entrance to Plymouth Harbor, Massachusetts.
 - 81. *Mayo's Beach*, head of Wellfleet Bay, Massachusetts.
 - 82. *Billingsgate Island*, near Wellfleet, Massachusetts.
 - 83. *Sandy Neck*, entrance to Barnstable Harbor, Massachusetts.
 - 88, 89. *Chatham*, west side of Chatham Harbor, Massachusetts.
 - 90. *Pollock Rip*, light-ship, off Chatham, Massachusetts.
 - 92. *Shovelful Shoals*, light-ship, off Chatham, Massachusetts.
 - 93. *Handkerchief*, light-ship, Vineyard Sound, Massachusetts.
 - 94. *Nantucket*, (Great Point,) northeast point of Nantucket, Massachusetts.
 - 96. *South Shoal*, light-ship, off Nantucket, Massachusetts.
 - 97. *Gay Head*, west point of Martha's Vineyard Island, Massachusetts.
 - 98. *Brant Point*, entrance Nantucket Harbor, Massachusetts.
 - 99. *Nantucket Range Beacon*, Nantucket Harbor, Massachusetts.
 - 100, 101. *Nantucket Cliff Range Beacons*, near Nantucket Harbor, Massachusetts.
 - 102. *Bass River*, entrance to Bass River, Massachusetts.
 - 103. *Bishop & Clerk's*, Vineyard Sound, Massachusetts.
 - 104. *Hyannis*, entrance Hyannis Harbor, Massachusetts.
 - 105. *Cross Rip*, light-ship, off Nantucket, Massachusetts.
 - 106. *Cape Poge*, near Edgartown, Massachusetts.
 - 107. *Suconnessett*, light-ship, Vineyard Sound, Massachusetts.
 - 109. *Holmes' Hole*, (west chop,) entrance to Holmes' Hole Harbor, Massachusetts.
 - 110. *Nobsque Point*, entrance to Wood's Hole Harbor, Massachusetts.
 - 111. *Tarpaulin Cove*, on Naushon Island, Vineyard Sound, Massachusetts.
 - 113. *Hen and Chickens*, light-ship, entrance to Buzzard's Bay, Massachusetts.
 - 114. *Cuttyhunk*, entrance to Buzzard's Bay, Massachusetts.
 - 115. *Dumpling Rock*, Buzzard's Bay, Massachusetts.
 - 116. *Clark's Point*, entrance to New Bedford Harbor, Massachusetts.
 - 117. *Palmer's Island*, New Bedford Harbor, Massachusetts.
 - 118. *Ned's Point*, entrance to Mattapoisett Harbor, Massachusetts.
 - 119. *Bird Island*, Buzzard's Bay, Massachusetts.
 - 120. *Wing's Neck*, entrance to Sandwich Harbor, Massachusetts.
- The following named light-stations require repairs to be made during the current and ensuing years:
- 60. *Cape Ann*, Massachusetts.
 - 80. *Long Point*, (Cape Cod,) entrance to Provincetown Harbor, Massachusetts.
 - 91. *Monomoy*, southern point of Cape Cod, Massachusetts.
 - 95. *Sankaty Head*, island of Nantucket, Massachusetts.
 - 97. *Gay Head*, western end of Martha's Vineyard, Massachusetts.
 - 114. *Cuttyhunk*, entrance to Buzzard's Bay, Massachusetts.

LIGHT-SHIPS.

Although none of the light-ships in this district have parted their moorings, or met with any serious accidents during the past year, yet more extensive repairs have been required than perhaps ever before in a single year, eight out of the whole number (ten) having been taken into port for that purpose. With the exception of Vineyard Sound they are all now in excellent order.

90. *Pollock Rip*, off Chatham, Massachusetts. This vessel has been put in complete order during the year at a total expense of \$1,258.66.

92. Shovelful, on Shovelful Shoal, off Chatham, Massachusetts. This vessel has been thoroughly repaired at an expense of \$5,287.26.

93. "Handkerchief," on Handkerchief Shoal, in Vineyard Sound, Massachusetts. This vessel has been extensively repaired and refitted at an expense of \$6,800, and is now in perfect order.

96. Nantucket, New South Shoals, twenty-one miles S. S. E. from the island of Nantucket. Has had no repairs during the year, and is in good condition.

105. "Cross Rip," off Cross Rip Shoal, in Nantucket Sound, Massachusetts. Early in December last the windlass of this vessel was started, in a severe gale, and it was found necessary to take her to New Bedford. Upon examination the vessel was found to be very rotten in her timbers and planking, and to require very extensive repairs, which were made at an expense of \$12,393.79.

107. Succonnessett, between Succonnessett and Eldridge Shoals, Nantucket Sound. The repairs of this vessel, which were in progress at the date of the last annual report, were completed within the estimate, and the vessel returned to her station, for which she is well adapted, though much smaller than the other light-vessels in the district. The expense of the repairs was \$4,707.63.

112. Vineyard Sound, off Sow and Pigs Rocks, western entrance to Vineyard Sound, Massachusetts. This vessel requires considerable repairs, at an estimated expense of \$3,000.

113. Hen and Chickens, western side of entrance to Buzzard's Bay, Massachusetts. This vessel was taken to New Bedford last autumn, and some necessary repairs made, at an expense of \$775.15.

Reliefs No. 9 and 24. Necessary repairs were made to these vessels during the year, at an expense of \$1,527.00.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

Cape Ann.—Twelve-inch steam-whistle.

Boston.—First-class Daboll air-trumpet.

Race Point.—Twelve-inch steam-whistle.

Cape Cod.—First-class Daboll air-trumpet.

All of the above are in good condition.

FOG-SIGNALS ON LIGHT-SHIPS IN VINEYARD SOUND.

The entire commerce by sea between the East and New York and the South passes through Vineyard Sound, and depends on the light-ships at "Pollock Rip," on the eastern, and the "Sow and Pigs Reef," at the western entrance, to guide them in entering and leaving the sound. In foggy weather these lights are not available and many disasters occur in consequence.

The Board therefore earnestly recommend that an appropriation of \$10,000 be granted for the purpose of putting fog-signals in these vessels, which may be operated by steam or hot air.

DAY OR UNLIGHTED BEACONS.

Names and positions of the day or unlighted beacons in the second district:

Old Cock, Buzzard's Bay, Massachusetts.—Iron spindle 36 feet high; cage at top.

Egg Island, Buzzard's Bay, Massachusetts.—Granite cone with iron spindle and vane.

Range Beacon, Fairhaven, Massachusetts.—Iron triangular pyramid 40 feet high.

Cormorant Rocks, entrance Mattapoisett Harbor, Buzzard's Bay, Massachusetts.—Iron spindle; cage at top.

Lone Rocks, entrance Wood's Hole, Massachusetts.—Iron spindle; cage at top.

Collier's Ledge, Centreville Harbor, Vineyard Sound, Massachusetts.—Granite base, iron spindle, ball, and vane.

Great Rock, west of Point Gammon, Vineyard Sound, Massachusetts.—Iron spindle; cage at top.

Hyannis Breakwater, Massachusetts.—Wooden spindle, four arms; cask at top.

Sunken Pier, Bass River, Bar, Massachusetts.—Wooden spindle; cask at top.

Spindle Rock, entrance to Edgartown Harbor, Massachusetts.—A new iron spindle 12 feet high, with cask at top, surmounted by a spindle and vane, has been erected in place of the one which was carried away by the ice.

Billingsgate Shoal, Massachusetts.—Old site; timber beacon, with masts and slats.

Egg Island Rock, entrance to Wellfleet Harbor, Massachusetts.—Wooden spindle; cask at top.

Duxbury Beacon, Massachusetts.—Square granite, and granite post at top.

Breakwater Beacon, Massachusetts.—Square granite, with wooden spindle and cage.

Hogshead Beacon, Massachusetts.—Iron spindle, with arm, cask, and cage at top.

North Beacon, entrance to Scituate Harbor, Massachusetts.—Iron spindle, with two rounds.

South Beacon, entrance to Scituate Harbor, Massachusetts.—Iron spindle, with two lozenges.

Londoner, off Thatcher's Island, Cape Ann, Massachusetts.—Iron spindle with cage at top.

Point Alderton, Boston Bay, Massachusetts.—Square granite pyramid with cone at top.

False Spit, Boston Bay, Massachusetts.—Granite base, with iron spindle and cage at top.

Spit Beacon, Boston Bay, Massachusetts.—Square granite pyramid.

Nix's Mate, Boston Harbor, Massachusetts.—Square granite base, with octagonal wooden pyramid.

Great Farm Bar, Boston Bay, Massachusetts.—Square granite base and granite cone, with iron spindle and cage at top.

Deer Isle Point, Boston Bay, Massachusetts.—Square granite pyramid.

Bird Island, Boston Bay, Massachusetts.—Iron spindle, cage at top.

Sunken Island, Boston Bay, Massachusetts.—Granite base, with wooden spindle and cage at top.

Pig Rocks, Boston Bay, Massachusetts.—Granite pyramid, with wooden spindle and cage at top.

Half-tide Rock, entrance to Swampscot Harbor, Massachusetts.—A wrought-iron spindle 23 feet high, with cask at top, painted red, has been set in place of the wooden shaft.

Cat Island, entrance to Salem Harbor, Massachusetts.—Wooden spindle, with cask at top.

Marblehead Rock, entrance to Marblehead Harbor, Massachusetts.—Granite, conical, with wooden spindle.

Little Aqua-Vita, entrance to Salem Harbor, Massachusetts.—Granite, with wooden spindle and cage at top.

Great Aqua-Vita, entrance to Salem Harbor, Massachusetts.—Granite, with wooden spindle and cage at top.

Hardy's Rock, entrance to Salem Harbor, Massachusetts.—Wooden spindle, with two triangles at top.

Bowditch Beacon, entrance to Salem Harbor, Massachusetts.—This beacon has been rebuilt of granite on the old site; it is a triangular pyramidal structure, surmounted by a mast and cage; the sides at the base are 16 feet; at top 7 feet; height of masonry, 30 feet, to top of cage, 45 feet. The wooden mast and cage are painted black.

Halfway Rock, off Marblehead, Massachusetts.—Granite beacon. It has been nearly destroyed.

Little Haste Beacon, entrance to Salem Harbor, Massachusetts.—Wooden mast, with cask at top.

Abbott's Monument, entrance to Salem Harbor, Massachusetts.—Square granite, with wooden mast and cask at top.

Monument Bar, entrance to Beverly Harbor, Massachusetts.—Square granite, wooden mast, cage at top.

Ram's Horn Beacon, entrance to Beverly Harbor, Massachusetts.—Square granite, wooden mast.

Lobster Rocks, Beverly Harbor, Massachusetts.—Stone, with wooden spindle.

Black Rock, Gloucester Harbor, Massachusetts.—Iron spindle with cage at top.

Harbor Rock Beacon, Gloucester Harbor, Massachusetts.—Iron spindle with ball and cage at top.

Five-Pound Island Beacon, Gloucester Harbor, Massachusetts.—Granite base with iron spindle and ball at top.

Lobster Rock, Annisquam Harbor, Massachusetts.—Square granite beacon. Has been rebuilt.

Lane's Point, Annisquam Harbor, Massachusetts.—Square wooden beacon.

Point Neck Rocks, Entrance to Essex Harbor, Massachusetts.—Iron spindle, with ball at top.

Black Rocks, Newburyport Harbor, Massachusetts.—A stone pier, 15 feet square and 15 feet high, has been erected in the place of the iron spindle, and will be surmounted by a wooden pyramid painted red.

North Pier, Newburyport Harbor, Massachusetts.—Wooden crib filled with stone.

South Pier, Newburyport Harbor, Massachusetts.—Wooden crib filled with stone.

Dry Salvages, off Cape Ann, Massachusetts.—Holes have been drilled in this ledge and a day mark is being erected.

Harding's Ledge, Boston Bay, Massachusetts.—Holes are being drilled in this ledge; when completed a day mark will be erected.

BUOYS.

Owing to the want of another tender for buoy purposes it was found impossible to care for the buoys as thoroughly as desirable, and another tender will be sent as soon as possible to assist in the work of the district. Thirty-one spar buoys and nine iron buoys have been lost by ice and other causes during the year.

DEPOTS.

Cohasset, Massachusetts.—The buoy depot at Cohasset for the northern part of the district was temporarily adopted in its present position from motives of economy, the ground belonging to this establishment, and the sheds which had been used by the stone cutters and other workmen employed in the construction of Minot's Ledge light-house, serving for buoy sheds, but it was never intended that the location should be a permanent one, the channel of approach being very narrow, crooked, and shoal, and freezing early in the season, cutting off access to the depot by the tenders and causing great inconvenience.

For these reasons the sheds and wharf have not been repaired and as they are now fast going to decay it is not thought advisable to expend more money upon them. In view of the unfitness of this location, an appropriation is asked for the purpose of transferring the depot to Lovell's Island in Boston Harbor, which belongs to the Government, and is admirably suited to the purpose as the channel near the island is never closed by ice, and the island can be approached at all stages of the tide. An estimate for this purpose is included in the annual estimates.

Wood's Hole, Massachusetts.—The building occupied by the lampist has been repaired. To put this useful depot in good order and efficient condition, an appropriation of \$5,000 is asked for, and is submitted in the estimates.

[7.]

THIRD DISTRICT.

The third district extends from Gooseberry Point, Massachusetts, to include Squam Inlet, New Jersey, and embraces all the aids to navigation on the sea and sound coasts of Rhode Island, Connecticut, and New York, Narragansett and New York Bays, Providence and Hudson Rivers, Whitehall Narrows, and Lake Champlain.

Inspector.—Commodore James H. Strong, United States Navy, to June 30, 1873. Commodore Stephen D. Trenchard, United States Navy, since June 30, 1873.

Engineer.—Col. I. C. Woodruff, Corps of Engineers, Bvt. Brig. Gen. U. S. A.

In this district there are:

Light-houses and lighted beacons	117
Light-houses and lighted beacons finished and lighted during the year ending July 1, 1873.....	6
Light-houses for which appropriations were available, but which were not finished on the 1st of July, 1873	9
Light-ships in position	6
Light-ships for relief	3
Fog-signals operated by steam or hot-air engines	8
Day or unlighted beacons	39
Buoys actually in position	465
Buoys for relief and to supply losses	283
Steam-tenders for supply and for inspection, "Putnam" and "Cactus"	2
Steam-tender for engineer purposes, "Mistletoe"	1
Supply-steamer for supplying the light-houses of the Atlantic and Gulf coasts, "Fern"	1

The numbers preceding the names of stations correspond with the light-house list of the Atlantic, Gulf, and Pacific coasts, and the northern and northwestern lakes of the United States, issued January 1, 1873.

LIGHT-HOUSES AND LIGHTED BEACONS.

The Whale, Narragansett Bay, Rhode Island.—In the last annual report it is stated that "This is a reef of rocks awash at all stages of the tide, and a dangerous obstruction to navigation in the approach to the west channel of the Narragansett Bay. This channel is habitually used by the daily line of Providence steamers which pass the locality during the night, carrying large numbers of passengers and valuable freights, and it is recommended that a light and fog-bell be erected on the ledge. The estimate of the engineer of the district for the structure is \$35,000, which is embraced in the estimates of the board."

The recommendation is renewed, also the estimate for the structure, namely, \$35,000.

122. *Beaver Tail, Rhode Island.*—The first-class fog-signal, a Daboll trumpet, two twenty-four-inch engines, authorized, was completed and put in operation at the close of the month of October, 1872.

The signal was operated during four hundred and ninety-three and one-half (493½) hours of fog, throughout the past year.

124. *Newport Harbor, Goat Island, Rhode Island.*—The fog-bell authorized was erected, and the striking apparatus put in readiness for use on the first of March, 1873.

— *Muscle Bed, Narragansett Bay, Rhode Island.*—A beacon-light and fog-bell have been erected. The light was exhibited and the fog-bell was ready for operation on the 1st of August, 1873. The illuminating-apparatus is dioptric of the 6th order of the system of Fresnel, and shows a fixed red light over an arc of 270°. The focal plane is 31 feet above the sea, and the light can be seen in clear weather at a distance of 10 $\frac{7}{10}$ nautical miles. The bell is struck by machinery at intervals of 20 seconds.

131. *Conimicut, river Providence, Rhode Island.*—The dwelling for the keeper, authorized by the appropriation made by the last Congress, is in progress under contract; on its completion the site of the present dwelling on Nyatt Point will be sold at public auction, as provided in the act making the appropriation for the new dwelling,

132. *Bullock's Point, river Providence, Rhode Island.*—The beacon-light authorized was erected and the light was exhibited on the 4th of November, 1872. It is on a shoal off the point on the east side of the channel. The pier is of granite and the illuminating apparatus is dioptric of the 6th order of the system of Fresnel, and shows a fixed red light.

A dwelling for the keeper is recommended. The estimated cost of the dwelling, together with that of enlarging the foundation, is \$15,000.

133. *Sabin's Point, river Providence, Rhode Island.*—The structure, embracing pier and dwelling of granite, has been completed, and the light first exhibited on the 4th of November, 1872.

It is situated on a shoal off the point, in 8 feet of water, near the eastern side of the channel. The pier on which it is built and the dwelling are of granite. The illuminating-apparatus is dioptric, of the 6th order of the system of Fresnel, and shows a fixed white light.

134. *Pumham Rock, river Providence, Rhode Island.*—The boat-house and landing-wharf authorized have been completed. The light was changed from white to red on the 1st of October, 1872.

135. *Fuller's Rock, river Providence, Rhode Island.*

136. *Sassafras Point, river Providence, Rhode Island.*—These beacon-lights are on opposite sides of the river and are distant about one mile.

The purchase of a site and the erection of a dwelling for the keeper

are recommended, as very great difficulty is experienced in securing a suitable person to attend the lights at the compensation fixed for such beacons. It is supposed that \$5,000 would be adequate for the object, and it is therefore recommended. The light at Sassafras Point was changed from white to red October 1, 1872.

137. *Point Judith, Rhode Island.*—The first-class steam fog-signal authorized has been erected and put in operation. The apparatus is a syren, in duplicate, receiving the steam from the same boiler.

The number of hours of fog during the year is five hundred and forty-eight, during which the signal was in operation.

138. *Block Island, Rhode Island, (northerly.)*—The grading and paving for the protection of the dwelling and the site against the sand-drifts have been completed, and the measure has proved effectual in arresting the waste of the sands in the vicinity of the structure.

139. *Block Island, (southerly), Rhode Island.*—The plans for the light-house and first-class steam fog-signal have been prepared, but the difficulty of obtaining to the title, and consequent delays, have prevented the commencement of the structures. The site was finally purchased in the month of July, and preparations are in progress for the erection of the fog-signal, which will be completed during this season. Measures will be taken to place the light-house under contract, so that the structure may be begun early in the spring.

141. *Montauk Point, New York.*—The first-class fog-signal, two twenty-four-inch engines and Daboll trumpet, authorized, has been erected, and was put in operation on the 1st of May, 1873.

142. *Stonington Harbor, Connecticut.*—Very extensive general repairs are needed, and an appropriation of \$1,500 is asked for the purpose.

146. *New London Harbor, Connecticut.*—The fog-signal, second-class, two eighteen-inch engines and Daboll trumpet, authorized, has been commenced, and the building has been enlarged for its housing. The signal will be ready for operation early in October.

The fog-signal was in use two hundred and eighty-two and one-half (282½) hours during fog, but the duration of fog was much greater, for the former signal was out of repair, and was not sounded.

148. *Race Rock, Long Island Sound, New York.*—The work was discontinued for the remainder of the season early in the month of September, when adverse weather was experienced.

The plan was modified with the view of a concrete foundation in place of the riprap; and work under the new contract was commenced early in the month of May, since which the contractor has made considerable progress, having completed the laying of the facing or dimension-stone. The preparations for the laying of the concrete foundation are progressing, derricks are being erected, breakwater of riprap laid, &c.

149. *Little Gull Island, Long Island Sound, New York.*—The duplicate syren of the second class was erected and prepared for use in the month of September, 1872.

The draught of the chimney of the duplicate was found defective, and necessary alteration to remedy the defect has been made.

The number of hours of fog during the year is five hundred and thirty-four, (534,) during which the syren was in operation.

In the last annual report it is stated that "This station needs an appropriation of \$5,000 for completing the landing, reference to which was made in the last annual report.

"There is special need for the facilities of a landing for the reason that the shelter from the sea is so limited that the difficulty of landing supplies of the station, including a large quantity of coal for the steam

fog-signal, is unusually great. The recommendation for the appropriation of \$5,000 for completion of the landing is renewed."

The recommendation is again submitted.

152. *Long Beach Bar, Long Island, New York.*—The breakwater for the protection of the iron screw pile light-house has been completed, and danger from the flow of ice is not apprehended.

154. *Saybrook, Lynde Point, Connecticut.*—The fog-bell frame needs rebuilding. This and the general repairs of the station will require an appropriation of \$1,500, which is included in the estimates.

155. *Calves Island, Connecticut.*

156. *Brockway's Reach, Connecticut.*

157. *Devil's Wharf, Connecticut.*—The protection of the foundations of these lights has been carried to completion.

160. *Faulkner's Island, Long Island Sound, New York.*—In the last annual report it is stated that "the wasting away of the clay bank continues slowly during the freezing and subsequent thawing of the soil. The beach requires to be protected at an estimated cost of \$2,500, which is recommended to be appropriated." The recommendation is renewed.

161. *New Haven Harbor, Connecticut, Southwest Ledge.*—The appropriation of \$50,000 for commencing a light-house on this ledge has been applied to the foundation of the structure, which was decided by the board should be an iron tube 24 feet in diameter, filled with concrete, and surrounded by riprap. This foundation is under contract, and it is to be completed by the 1st of May, 1874.

There will be required \$50,000 additional for the structure, for which an estimate is submitted.

163. *Stratford Point, Connecticut.*—In the last annual report it is stated that "the buildings of this station are very old and unfit for occupation. An estimate for a suitable dwelling, over which the tower may be placed, was submitted in the last annual report. It is recommended that the amount be appropriated, viz, \$15,000." The recommendation is renewed.

164. *Stratford Point Shoal, Long Island Sound, New York.*—An appropriation of \$50,000 was made for the commencement of a light-house to supersede the light-ship at this station.

The nature of the shoal has been examined by boring into the shoal, the result of which is considered favorable for the iron tubular foundation, or concrete as may be finally determined.

The amount of the existing appropriation will suffice for the foundation, which will carry the work above high water.

An additional appropriation of \$50,000 will be required to continue the structure, and an estimate is submitted.

166. *Bridgeport Harbor, Connecticut.*—The better protection of the iron screw pile light-house against the floating ice is deemed necessary, and a coping of heavy stones to resist the ice is proposed, for which there is required the amount of \$5,000, for which an estimate is submitted.

167. *Black Rock, Connecticut.*—In the last annual report it is stated that "the tower and keeper's dwelling (erected in 1808) are in an advanced state of decay, and need rebuilding. The new structure may be planned with the tower over the keeper's dwelling." The recommendation is renewed, and an estimate is submitted.

168. *Penfield Reef, Connecticut.*—The riprap foundation and pier, including the landing, and all of granite, have been completed, and the contractor for the dwelling and tower, also of granite, has commenced this portion of the structure. The light will, doubtless, be exhibited early during the coming winter season.

170. *Eaton's Neck, New York.*—The supply of fresh water for the steam fog-signal was found to be failing very rapidly, and it became necessary to drive an artesian well and build an accessory cistern. The well has been driven, and the supply of fresh water is found to be adequate to all the wants of the signal. The number of hours' duration of fog in which the signal was operated during the year is 494½.

171. *Lloyd's Harbor, New York.*—The jettee built for the protection of the site of the dwelling and light has not fully answered the purpose for which it is intended.

The abrasion continues, and threatens the destruction of the site. The light subserves only a local purpose. The amount of \$2,000 for the protection of the site is recommended.

173. *Execution Rocks, New York.*—The number of hours' duration of fog for the year during which the signal was operated, was 284½.

175. *Hart Island, New York.*—The patent from the State of New York for the site of the light-house has not been obtained, and consequently the work is suspended. The contract for the structure has been conditionally awarded, and work will be commenced as soon as the patent is secured from the State.

178. *Blackwell's Island, East River, New York.*—On the 23d of September, 1872, there was exhibited for the first time a fixed red light from a handsome tower constructed by the department of public charities of the city of New York, and the light is maintained by it.

The illuminating apparatus furnished by the United States is dioptric, of the 4th order of the system of Fresnel, and the focal-plane is 54 feet above the sea.

182 and 183. *Highlands of Navesink, New Jersey.*—Fencing and grading of the grounds are much needed. An appropriation of \$1,500 is, therefore, asked for the purpose.

185. *East Beacon, Sandy Hook, New Jersey.*—The abrasion of the beach threatened the destruction of the dwelling and tower. The encroachment of the sea was so rapid that the removal of the building was out of the question. Resort was then had to brush jetties, one of which was built on each side of the building; the result proved favorable; the accumulation of sand being very rapid in the vicinity of the building, but the abrasion continued to the westward. Under the appropriation of \$20,000 for this protection, jetties of brush have been commenced, and three are in progress; a fourth will be commenced. The accumulation of sand increases with the progress of the work on the jetties. The number of hours of fog at this station during the year was 539½; during which the signal, a syren, was in operation.

186. *West Beacon, Sandy Hook, New Jersey.*—The jetties of crib-work built some years since for the protection of this site needs rebuilding. There will be required for this purpose an appropriation of \$8,000.

187. *Conover Beacon, New Jersey.*—The wooden tower is so far decayed that its rebuilding becomes a case of necessity. The estimate for the work is \$3,000.

193. *Princess Bay, New York.*—The protection sea-wall under contract is still in progress. It is completed with the exception of the jetties, three in number, about 50 feet in length.

194. *Fort La Fayette, New York.*—The location of the fog-bell was finally decided to be on the sea-wall of the fort on the east side of the Narrows. The bell has been erected and was put in operation on the first day of August.

195. *Fort Tompkins, New York.*—The dwelling and tower surmounting the dwelling have been completed. The lantern remains to be

placed on the tower, and the light will be exhibited therefrom in a short time. The temporary light will then be extinguished.

197. *Fort Columbus, New York Harbor.*—The fog-bell was erected on the sea-wall on the northwest extremity of Governor's Island, and put in operation during the month of February, 1873.

198. *Bergen Point, New Jersey.*—The large bell struck by machinery has been substituted for the small one struck by hand.

203. *West Point, New York.*—The light was exhibited from the new beacon during the month of September, 1872. The apparatus is dioptric, of the 6th order of the system of Fresnel, and shows a fixed white light over 270° of the horizon. The focal-plane is 40 feet above the river.

204. *Esopus Meadows, New York.*—The light was exhibited from the new building during the month of August, 1872.

The supporting pier and the light-house are built of granite, near the west side of the river; the apparatus is dioptric, of the 5th order of Fresnel, and illuminates an arc of 270° of the horizon, with a fixed white light. The focal-plane is 58 feet above the river, and the light can be seen in clear weather 12 nautical miles. Proposals were solicited for the sale and removal of the old stone-dwelling, but none were received. Instructions have been given to have the building torn down, and the stone to be thrown around the base as riprap.

207. *Hudson City, New York.*—The pile foundation and pier are under contract. The plans for the dwelling and tower are being prepared, and the work will be put under contract in good season.

211-222.—*Hudson River Beacons, New York.*—The portable beacons were removed during the month of November and stored at Stuyvesant Depot. Stake-lights were placed temporarily until the close of navigation. Repairs, more or less, were required at the sites of the lights, owing to the abrasion of freshets. The beacons were replaced during the month of May, and repainted.

470. *Crown Point, Lake Champlain, New York.*—The improvements authorized by the appropriation have been made, and consist of a barn, and general repairs of the dwelling and grounds.

471. *Barber's Point, Lake Champlain, New York.*—The light was first exhibited at this station on the opening of navigation on the lake. The station being isolated, the keeper is obliged to keep a horse to procure supplies for family use, the nearest town being about two and a half miles. A barn, therefore, becomes necessary, for which an estimate of \$1,000 is submitted.

473. *Juniper Island, Lake Champlain, Vermont.*—The bell-frame needs rebuilding, for which, and the general repairs of the station, an appropriation of \$1,000 is submitted.

476. *Colchester Reef, Lake Champlain, Vermont.*—A gale of unusual violence, on the 15th and 16th of January, damaged the dwelling to some extent; and the shock of the waves was so great as to greatly alarm the keepers, and to cause the tower to sway so much that the lens was thrown from its pedestal and damaged. The ice also threatened the foundation; and it is known that this produces effects of a serious character. In order to anticipate casualty to the building, and to quiet alarm for its safety in storms and against ice, an appropriation of \$5,000 is asked for riprapping with large stone the base of the structure.

477. *Bluff Point, Valcour Island, Lake Champlain, New York.*—After many vexatious delays in the search of title to the site, the owner of the land refused to convey the deed unless certain conditions were guaranteed to him, namely, the right to construct a wharf near the site, and to have the right of way across the light-house grounds.

These conditions were assented to, as the use of the wharf will also be secured to the United States. The purchase was concluded in April, and the contractor for the building was duly notified to commence the structure. The cellar has been opened in solid rock, and large portions of the materials are on the grounds.

480. *Cumberland Head, Lake Champlain, New York.*—The purchase of the land adjacent to the light, required to open the view of the light to the northward, has been concluded, and the land has been fenced. The necessary clearing of the trees to open the light will be made.

482. *Isle La Motte, Lake Champlain, New York.*—The recommendations for a dwelling at this station, at an estimated cost of \$8,000 in the annual reports of past years, are renewed and are indeed urged.

REPAIRS.

At each of the following stations in the third district, repairs, more or less extensive, have been made during the year:

122. *Beaver Tail*, Rhode Island.
123. *Lime Rock*, Rhode Island.
124. *Newport Harbor*, Rhode Island.
125. *Rose Island*, Rhode Island.
131. *Conimicut*, Rhode Island.
132. *Bullock's Point*, Rhode Island.
133. *Sabin's Point*, Rhode Island.
134. *Punham Rock*, Rhode Island.
135. *Fuller's Rock*, Rhode Island.
136. *Sassafras Point*, Rhode Island.
137. *Point Judith*, Rhode Island.
138. *Block Island*, Rhode Island.
140. *Watch Hill*, Rhode Island.
141. *Montauk Point*, New York.
142. *Stonington Harbor*, Connecticut.
146. *New London Harbor*, Connecticut.
149. *Little Gull Island*, New York.
152. *Long Beach Bar*, New York.
154. *Saybrook, (Lynde Point,)* Connecticut.
155. *Calves Island*, Connecticut.
156. *Brockway's Reach*, Connecticut.
157. *Devil's Wharf*, Connecticut.
160. *Faullner's Island*, New York.
161. *New Haven Harbor*, Connecticut.
163. *Stratford Point*, Connecticut.
166. *Bridgeport Harbor*, Connecticut.
167. *Black Rock*, Connecticut.
170. *Eaton's Neck*, New York.
173. *Execution Rocks*, New York.
174. *Sand's Point*, New York.
179. *Great West Bay*, New York.
180. *Fire Island*, New York.
- 182-183. *Highlands of Navesink*, New Jersey.
185. *East Beacon Sandy Hook*, New Jersey.
187. *Conover Beacon*, New Jersey.
188. *Chapel Hill*, New Jersey.
190. *Waackaack*, New Jersey.
191. *Elm Tree Beacon*, New York.
193. *Prince's Bay*, New York.

- 196. *Robbin's Reef*, New York.
- 198. *Bergen Point*, New Jersey.
- 200. *Passaic Light*, New Jersey.
- 204. *Esopus Meadows*, New York.
- 205. *Rondout*, New York.
- 206. *Saugerties*, New York.
- 208. *Four-mile Point*, New York.
- 209. *Coxsackie*, New York.
- 210. *Stuyvesant*, New York.
- 212. *New Baltimore Dike*, New York.
- 213. *Five-Hook Island*, New York.
- 214. *Coeyman's Bar*, New York.
- 215. *Roha Hook*, New York.
- 216. *Schodack Channel*, New York.
- 218. *Cow Island*, New York.
- 219. *Parada Hook*, New York.
- 220. *Van Wie's Point*, New York.
- 221. *Cross Over*, New York.
- 222. *Cuyler's Dike*, New York.
- 454-469. *Whitehall Narrows*.
- 470. *Crown Point*, New York.
- 476. *Colchester Reef*, Vermont.
- 480. *Cumberland Head*, New York.

The following-named stations in the third district require repairs and renovations during the current and ensuing years :

- 132. *Bullock's Point*, Rhode Island.
- 135. *Fuller's Rock*, Rhode Island.
- 136. *Sassafras Point*, Rhode Island.
- 142. *Stonington Harbor*, Connecticut.
- 149. *Little Gull Island*, New York.
- 154. *Saybrook*, (*Lynde Point*), Connecticut.
- 160. *Faulkner's Island*, New York.
- 163. *Stratford Point*, Connecticut.
- 166. *Bridgeport Harbor*, Connecticut.
- 167. *Black Rock*, Connecticut.
- 171. *Lloyd's Harbor*, New York.
- 182-183. *Highlands of Navesink*, New Jersey.
- 186. *West Beacon Sandy Hook*, New Jersey.
- 187. *Conover Beacon*, New Jersey.
- 454-469. *Whitehall Narrows*.
- 471. *Barber's Point*, New York.
- 473. *Juniper Island*, Vermont.
- 476. *Colchester Reef*, Vermont.
- 482. *Isle la Motte*, New York.

The following-named stations in the third district are not mentioned elsewhere :

- 126. *Dutch Island*, Rhode Island.
- 127. *Poplar Point*, Rhode Island.
- 128. *Prudence Island*, Rhode Island.
- 129. *Bristol Ferry*, Rhode Island.
- 130. *Warwick*, Rhode Island.
- 144. *Morgan's Point*, Connecticut.
- 145. *North Dumpling*, Long Island Sound.

- 150. *Gardiner's Island*, New York.
- 151. *Plum Island*, New York.
- 153. *Cedar Island*, New York.
- 159. *Horton's Point*, New York.
- 162. *New Haven Long Wharf*, Connecticut.
- 165. *Old Field Point*, New York.
- 169. *Norwalk Island*, Connecticut.
- 172. *Great Captain's Island*, New York.
- 176. *Throgg's Neck*, New York.
- 177. *North Brother Island*, New York.
- 178. *Blackwell's Island*, New York.
- 184. *Sandy Hook*, New Jersey.
- 189. *Point Comfort Beacon*, New Jersey.
- 192. *New Dorp Beacon*, New York.
- 199. *Corner Stake*, New Jersey.
- 201. *Elbow Beacon*, New Jersey.
- 202. *Stony Point*, New York.
- 472. *Split Rock*, New York.
- 474-475. *Burlington Beacons*, Vermont.
- 478-479. *Plattsburgh Beacons*, New York.
- 481. *Point au Roche*, New York.
- 483. *Windmill Point*, Vermont.

LIGHT-SHIPS.

- 121. *Brenton's Reef*, off *Brenton's Reef* entrance to *Newport Harbor*, *Rhode Island*.
- 143. *Eel Grass Shoal*, off *Mystic*, *Connecticut*, in *Fisher's Island Sound*.
- 147. *Bartlett's Reef*, off *New London*, *Connecticut*, in *Long Island Sound*.—This vessel needs repairing at an estimated cost of \$500.
- 158. *Cornfield Point*, *Long Island Sound*, off mouth of river *Connecticut*.—This vessel needs small repairs at an estimated cost of \$300.
- 164. *Stratford Point*, off *Stratford Point*, on *Middle Ground*, in *Long Island Sound*.—This vessel will be superseded by a light-house.
- 181. *Sandy Hook*, off entrance to *New York Bay* six miles from *Sandy Hook* and *Highlands of Navesink Lights*.—On the 15th of February, 1873, the lights of this vessel were changed from white to red, complaints having been made that they were sometimes mistaken for the *Highland (Navesink) lights*. These lights are in good condition, except it is otherwise specified.
- Relief Light-ships* Nos. 17 and 20 are in good order for service.
- Relief* No. 23, formerly stationed upon *Willoughby Spit Channel* to *Hampton Roads*, *Virginia*, is being thoroughly repaired and refitted at a cost of \$1,800.
- Relief* No. 14.—This vessel, from age and service, was, upon examination, found not worth repairs, and was, on the 7th of October last, sold at public auction, and the proceeds, \$615, turned into the Treasury.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

- 122. *Beaver Tail*, *Rhode Island*.—A first-class Daboll trumpet, in duplicate.
- 137. *Point Judith*, *Rhode Island*.—First-class siren, in duplicate.
- 139. *Block Island*, (southerly) *Rock Island*.—First-class siren, in duplicate, (building.)
- 141. *Montauk Point*, *Long Island*.—First-class Daboll trumpet, in duplicate.

146. *New London, Connecticut*.—Third-class Daboll trumpet, in duplicate.

149. *Little Gull Island, New York*.—Second-class siren, in duplicate.

170. *Eaton's Neck, New York*.—Second-class siren, in duplicate.

173. *Execution Rocks, New York*.—Third-class Daboll trumpet, in duplicate.

185. *Sandy Hook, entrance to New York Harbor*.—First-class siren, in duplicate.

Light-Ship Fog-signal in Long Island Sound.—The immense number of passengers who are afloat nightly in vessels in Long Island Sound, between New York, Fall River, Stonington, Providence, and Norwich, and other eastern cities, and the great amount of fog on the sound, demand that one or more steam fog-signals be placed on the light-ships which lie in the track of these vessels, and an appropriation is asked of \$5,000 for this purpose.

DAY OR UNLIGHTED BEACONS.

1. *East Lime Rock, east side of Newport Harbor*.—A square granite structure, surmounted by an iron spindle and red cage.

2. *South Point, Rose Island, Narragansett Bay*.—("Rose Island Spindle.") A square granite structure, surmounted by a spindle and cage-work keg, painted black.

3. *Halfway Rock, three-fourths of a mile southward of Prudence Island Point, Narragansett Bay*.—A spindle with square cage. Should be painted with horizontal stripes, for a channel on either hand.

4. *Warwick, or Spindle Rock Beacon, entrance to Greenwich Harbor, west channel of Narragansett Bay*.—Spindle with square cage-work day-mark, painted black.

5. *Pawtucket Beacon, Narragansett Bay, Providence River*.—A round granite base, whitewashed, surmounted by a spindle with a black ball.

6. *Pumham Beacon, Providence River, Rhode Island*.—A round stone base, whitewashed, with spindle, black ball and vane.

8. *Borden's Flats, opposite to Fall River, Rhode Island*.—A square granite beacon, with iron column and square day-mark of cage-work, painted black.

9. *Castle Island, near north end of Hog Island, Bristol Harbor*.—A round stone beacon, whitewashed, surmounted by a spindle and red ball.

10. *Allen's Rock, Warren River*.—A square granite base, and pyramid, one-eighth of a mile north of Adams' Point.

11. *White Rock Beacon, at the entrance of Wickford Harbor, Narragansett Bay*.—A round stone beacon, with iron column and square day-mark. This beacon has been damaged by ice, and needs repair.

12. *Watch Hill Reef Spindle, entrance to Fisher's Island Sound, from light-house, southwest by south three-fourths of a mile*.—An iron spindle on a rock which is bare at low water, surmounted by a square cage painted black.

13. *Sugar Reef Beacon, Fisher's Island Sound*.—Destroyed; to be replaced.

14. *Catumb Reef Beacon, Fisher's Island Sound*.—An iron pile beacon with conical cage-work day-mark.

15. *East Spindle, entrance to Fisher's Island Sound by Lord's Channel*.—A spindle with square cage-work day-mark; being on starboard of Lord's Channel.

16. *West or Wicopesset Spindle Rock, entrance to Fisher's Island Sound*

by Lord's Channel—northwest of East Spindle, two-thirds of a mile.—An iron spindle, with square cage-work day-mark, painted black.

17. *Latimer's Reef Spindle, Fisher's Island Sound, one mile northwest of east point of Fisher's Island, and three-fourths of a mile southeast of Eel-grass Shoal light-vessel.*—An iron spindle bearing a square cage-work day-mark, painted with horizontal stripes.

18. *Ellis's Reef, Fisher's Island Sound, three-fourths of a mile northwest of Eel-grass Shoal light-vessel.*—An iron spindle with a square cage-work, painted black.

19. *Ram Island Reef Spindle, Fisher's Island Sound, one-half mile south-east of Ram Island.*—An iron spindle with square cage-work, painted black. The spindle is somewhat bent.

20. *Whale Rock Spindle, ("Spindle on the Whale,") entrance to the Mystic River.*—A stone beacon has been erected during the year.

21. *Crook's Spindle, Mystic River.*—An iron spindle with a quarter-keg on top. The spindle is bent over.

— *Pawtucket Point Spindle.*—Hitherto this spindle has been kept at private expense. A letter from the collector at Stonington, praying that it be maintained by the Board, has been received.

22. *Black Ledge Beacon, entrance to New London Harbor.*—An iron shaft bearing a cage-work day-mark, formed by two cones connected at the vertices.

The spindle and day-mark have disappeared, and a buoy marks the ledge at present. A new stone beacon will be constructed under an existing appropriation therefor.

23. *Groton Long Point Beacon, Fisher's Island Sound.*—An iron spindle with cage-work in the form of an inverted cone, painted red.

24. *Potter's or Seaflower Reef Beacon, one mile northwest of North Dumping light-house.*—Square granite beacon, without day-mark, erected during the past year.

25. *Saybrook Beacon, Connecticut River.*—A stone beacon, with globe, on Saybrook Bar.

26. *Hen and Chickens, Long Island Sound.*—An iron spindle bearing a square cage painted red.

27. *Branford Reef Beacon, Long Island Sound.*—A granite beacon, with iron shaft and black ball.

28. *Huncher Rock, or Black Rock Beacon, west side of entrance to Black Rock Harbor, Connecticut.*—An iron pile beacon, with cage on top.

29. *Southwest Ledge Spindle, entrance to New Haven Harbor, Connecticut.*—The new light-house on this ledge, to take the place of the one on Five-Mile Point, has been commenced. The site of the spindle, carried away by ice, is marked by a spar-buoy.

30. *Quix's Ledge Spindle, entrance to New Haven Harbor.*—An iron spindle, with a cask on top, on a rock dry at half tide.

31. *Stratford River Beacon, entrance to Stratford River.*—A granite beacon, with iron column and day-mark.

32. *Outer Beacon, Bridgeport Harbor, Connecticut.*—A frustum of a square wooden pyramid, with a cask on top of a spar.

33. *Inner Beacon, Bridgeport Harbor, Connecticut.*—A wooden structure, like the outer beacon.

34. *Southport Beacon.*—Granite beacon, with iron column and day-mark.

35. *Southport Breakwater Beacon.*—A granite structure, with iron column and day-mark.

36. *Norwalk Beacon, southwest of Norwalk Island, Connecticut.*—A granite structure, with iron shaft and day-mark.

37. *Great Reef of Norwalk Island, entrance to Norwalk Harbor.*—A wooden spindle, with cage day-mark.

38. *Sand Spit Beacon, Sag Harbor, Long Island, New York.*—A square stone beacon and wooden tower.

39. *Oyster Pond Point, Plum Gut, entrance to Gardiner's Bay.*—A granite beacon in course of erection, the foundation being up to low-water mark.

40. *Success Rock Spindle, Long Island Sound.*—An iron shaft with conical cage-work.

41. *Romer Shoal Beacon, New York Bay.*—A granite structure in the form of a frustum of a cone, bearing a wooden mast and square cage day-mark.

42. *Mill Reef Beacon, opposite New Brighton, in Kill Van Kull.*—A sheet-iron beacon, filled in with concrete, and secured to a granite base. It is conical in shape, and supports an iron shaft with an iron cage on top.

43. *Stepping Stones, Long Island Sound, New York.*—A day-beacon of granite is urgently recommended for this obstruction, very dangerous in its character. One of the large steamers navigating the sound ran upon it recently. It is marked by a can-buoy, but it is difficult to retain marks of this kind in position, owing to the tows and vessels passing so near. Attention has been called to this danger by masters of steamers and others. The estimate for the granite beacon is \$6,000.

BUOYS.

The buoyage of the district is in good condition. Nearly all the buoys in the bay of New York were carried off by the ice during the past winter, but were recovered.

Sixty buoys of all kinds were lost during the year, valued with their moorings at \$2,987.28.

The grading of the grounds and the general repairs of the buildings at the general depot at Staten Island have been continued. The grounds in front and rear of lamp-shop and near the north gate have been graded and partly laid in grass. The engine-room of the lamp-shop has been enlarged and a duplicate boiler placed there as a reserve, and a suitable 6-inch drain to conduct to the cesspool the water coming from the springs in the bank and overflowing the floor of the boiler-room. A 12-inch drain has been laid to conduct the water from the roof of the oil-vault, and a 12-inch drain from the cellar of the office building, all connecting with the main 18-inch drain of the yard.

The original drains, being only 6-inch diameter, became clogged and unserviceable.

Flagging has been laid from the gate at the south entrance along the front of the shop, office, and store-house nearly to the north gate, on the ends of each of the buildings, and thence to the oil vaults.

Steam radiators have been introduced into the office building for the more perfect heating of the rooms of the building. The steam is furnished by the boiler of the lamp-shop.

The front of the north wharf has been extended so as to make an equal projection with the south wharf, to arrest injury to the basin from the flow of the ebb-tide into the basin.

It is proposed to apply a portion of the new appropriation of \$5,000 to the introduction of an elevator of approved kind into the lamp-shop building, to ensure a safer method of transferring the lens apparatus into the store-rooms.

Grading of the grounds will be continued, and flagging, so far as the funds will admit.

The appropriation will not be adequate for building the cisterns recommended in the last annual report. A further sum of \$5,000 will be needed for the purpose and for the general repairs and preservation of the buildings, dwelling, grounds, &c. In view of enlarging the basin, either to embrace the whole or a part of the water-front of the depot, as may be deemed advisable, there will be required for commencing the enlargement the sum of \$30,000.

The capacity for storage is at certain times found inadequate. The addition of a brick story to the oil-shed, and raising upon this story the present frame building, would, it is believed, relieve the storage-room. The brick story would furnish a better store-house for the oil received in barrels, and awaiting inspection and testing, than the frame building, which is too hot for such a purpose, causing leakage and loss of oil. The cost of such addition and change would be \$20,000.

The total amount therefore required for the general depot is \$55,000.

Lens apparatus received from France and shipped from light-house depot, Staten Island, from July 1, 1872, to June 30, 1873.

	First order.	Second order.	Third order.	Third-and-a-half order.	Fourth order.	Fifth order.	Sixth order.	Steamer lenses.	Pressed lenses.	Canal lenses.	Totals.
Received	2	2	3	2	13	14	11	3	1	5	56
Delivered	1	3	2	1	11	6	9	1	.....	5	39
Total	3	5	5	3	24	20	20	4	1	10	95

List of boxes, barrels, bundles, packages, cans, and kegs received at and shipped from light-house depot, Staten Island, from July 1, 1872, to June 30, 1873.

	Boxes.	Barrels.	Packages.	Total.
Received	2,929	3,886	5,627	12,442
Delivered	2,949	3,921	6,235	13,105
Total	5,878	7,807	11,862	25,547

List of cases containing illuminating apparatus received at and shipped from light-house depot, Staten Island, from July 1, 1872, to June 30, 1873.

	Lamps &c.	First order.	Second order.	Third order.	Third-and-a-half order.	Fourth order.	Fifth order.	Sixth order.	Steamer lenses.	Pressed lenses.	Canal lenses.	Total.
Received	22	50	85	43	24	53	42	14	8	6	14	361
Delivered .....	.....	47	80	23	11	33	14	27	10	2	15	262
Total	22	97	165	66	35	86	56	41	18	8	29	623

List of articles manufactured and repaired in lamp-shop, at light-house depot, Staten Island, from July 1, 1872, to June 30, 1873.

	Lenses.	Lamps.	Lamp burners.	Miscellaneous articles.	Totals.
Manufactured	3	160	245	296	704
Repaired	6	47	49	1,670	1,772
Total	9	207	294	1,966	2,476

GENERAL DEPOT OF THE LIGHT-HOUSE ESTABLISHMENT AT STATEN ISLAND, NEW YORK.

Buoys and appendages received at and shipped from light-house depot, Staten Island, from July 1, 1872, to July 31, 1873, inclusive.

	Can-buoys.			Nun-buoys.			Spar-buoys.	Sinkers.				Ballast-balls.		
	First class.	Second class.	Third class.	First class.	Second class.	Third class.		First class.	Second class.	Third class.	Stone.	First class.	Second class.	Third class.
Received	8	...	...	20	...	...	2	...	...	...	171	...	...	...
Shipped	8	16	1	5	9	16	2	...	...	...	158	10	16	10
Total	16	16	1	25	9	16	2	...	...	...	329	10	16	10

[8.]

FOURTH DISTRICT.

The fourth light-house district extends from Squam Inlet, New Jersey, to and including Metomkin Inlet, Virginia. It includes the sea-coast of New Jersey below the Highlands of Navesink, the bay-coasts of New Jersey and Delaware, the sea-coasts of Delaware and Maryland, and part of the sea-coast of Virginia.

Inspector.—Com. W. H. Macomb, United States Navy, until his death, August 12, 1872; Capt. Reigart B. Lowry, United States Navy, from August 29, 1872, to June 30, 1873; Capt. Thomas G. Corbin, United States Navy, present inspector.

Engineer.—Col. I. C. Woodruff, Corps of Engineers, Brevet Brigadier-General, United States Army, until May 16, 1873; Lieut. Col. W. F. Reynolds, Corps of Engineers, Brevet Brigadier-General, United States Army, present engineer.

In this district there are :

Light-houses and lighted beacons	19
Light-houses finished and lighted during the year ending July 1, 1873	1
Light-houses for which appropriations were available, but which were not finished on the 1st of July, 1873	5
Light-ships, (in position)	2
Light-ships, (for relief)	1

Fog-signals operated by steam or hot-air engines	0
Day or unlighted beacons	0
Buoys actually in position	110
Spare buoys for relief and to supply losses	116
Tenders (steam) for inspection, (Violet)	1
Tenders (steam) for construction and repairs, (Rose)	1

The number preceding the names of stations correspond with those of the light-house list of the Atlantic, Gulf, and Pacific coasts of the United States, issued January 1, 1873.

LIGHT-HOUSES AND LIGHTED BEACONS.

223. *Barnegat, sea-coast of New Jersey.*—The semi-monthly measurements along the beach near the light-house have been continued, and no important changes of the water-lines are apparent, the works for protecting the beach having effected the object of their construction. The changes of the position of the sand-hill north of the dwelling are very marked. It has drifted toward the dwelling, and has already reached the store-house.

225. *Absecum, sea-coast of New Jersey.*—The semi-monthly measurements of the beach have been continued throughout the year. There have been but few changes in the water-lines since last report, the dangerous action having for the present, at least, ceased. The sand along the beach above high water has accumulated, and beach-grass is appearing on it.

The north channel into the inlet has become deeper, and is used almost exclusively. The south channel has filled up to about 5½ feet over the bar at low water, while the north channel has about 8 feet at the same stage.

The authorities of Atlantic City have not yet furnished the deed from the owners of the property for the occupation of the land where it was proposed to construct jetties for the protection of the light-house site, and the appropriation therefor has reverted to the Treasury.

226. *Hereford Inlet, sea-coast of New Jersey.*—The site has been selected and bids have been received for the construction of the light-house. The cession of jurisdiction by the legislature of New Jersey to the Government of the United States has been granted.

232. *Mispillion, Delaware Bay.*—The structure authorized by the act of Congress re-establishing the light has been erected, and the light exhibited. It is in Delaware Bay near the mouth of Mispillion River, and was completed and lighted for the first time on the 15th of June, 1873. The light is a fixed white light of the sixth order of the system of Fresnel, and is shown from a wooden frame tower, connected with the dwelling of the keeper, both colored gray, with the exception of the lantern on the tower, which is black. The focal flame is 48 feet above the water.

233. *Brandywine Shoal Light-Station, Delaware Bay.*—This structure having stood for twenty-five years, and being one of the earliest examples of iron-pile light-houses, and subject since its construction to annual assaults by great fields of ice in the breaking up of the ice of the river and bay, it is an interesting as well as important point to know the effect of time and salt water upon it. This question being one which interested the Engineer Department of the Army, which is using iron quite extensively in the improvements in the Delaware, Lieutenant-Colonel Kurtz, in charge of these improvements, proposed to the light-house engineer of the district to unite their facilities and have an ex-

amination made for the mutual benefit of the two departments. Capt. M. R. Brown, Corps of Engineers, is stationed at Lewes, Delaware, under Colonel Kurtz's orders, and had in his service a diver and the other facilities required for making the proposed examination, but was without the means of reaching the locality; accordingly the tender *Rose* was ordered to report to Captain Brown for this duty.

The light-house was visited on the 30th and 31st of July, and seven of the house-piles and three of those of the ice-fender or breaker were examined. The results of this examination, as given by Captain Brown, are to be found in a table which accompanied the report of the engineer of the district. It seems evident, from the table, that the action on the iron has been quite irregular, some of the piles not having worn perceptibly, while others have diminished in diameter quite half an inch.

The following extracts from the report of Captain Brown will be of interest:

The platform of the light-house, we found, was more than 20 feet from the surface of the water, and it was at once apparent that we were obliged to work from a temporary platform, which we must build on horizontal braces about six feet from the surface of the water at mean stage of tide. Some heavy planks were found at the light-house, which were lowered and put in place as platforms, to serve as a base to hold the air-pump, &c., and to admit of some little convenience in working.

Not having much previous knowledge of the light-house I had somewhat underrated the scope and difficulty of the work involved in a thorough examination of the structure. The whole number of piles in the substructure is 77, and nearly all are covered with considerable metamorphosed iron, difficult in most cases to scrape off, and many with coral and other adhering substances, which add to the difficulty. The current here is quite strong, and around the piles is broken into numerous eddies. The water is about 9 feet deep at low water.

The horizontal braces at about the plane of low water have, in many localities, dropped to the bottom; the cast-iron collars which held them having broken, apparently by the weight of the superincumbent ice. In this way the lower system of braces is almost completely gone on the north side to an east and west line, just south of the north pile of the main structure, (1848.) They are also gone in the center of the south half of the octagon. Occasional braces, about one-third the original number, are out of place in the south end of the fender or ice-breaker, and, in fact, so few remain throughout the whole structure in this lower system that it is practically nearly useless, since the remainder are bent downward at various angles, as though by a weight, and they appear ready to follow soon the fate of the others.

These latter being supported just above the bottom by remnants of collars, rendered it difficult for a diver to walk about in a strong current; and since considerable time was required to move our temporary platform from one locality to another, it was apparent that we must measure piles so near to each other (in groups) as to necessitate few changes of the platform, in order to obtain results of any value in an inspection so limited in time as this was, for various evident reasons.

I judge that a thorough examination of the entire structure would consume two or three weeks of fair weather, and would probably yield results of considerable value and of great interest.

All of the piles are more or less perceptibly wanting in verticality, but very few of them seriously so. The two most remarkably inclined abnormally are marked X and Y on the diagram accompanying this report. They are so bent as to be inclined about 15° and 10°, respectively, to the vertical above water.

No great departure from a horizontal plane is noticeable in the platform of the light-house, but it appears to me that the southeast portion over one of the piles (X in the diagram) is slightly inclined downward to the southeast.

The light-house itself exhibits nothing abnormal. Many of the diagonal braces in vertical planes far above the surface of the water are so peculiarly corroded as to resemble, in a striking degree, the exterior bark of a red-oak tree, with deep seams and scales.

The notes on the diagram and tables seem to indicate all else not included in this report which your instructions and my limited opportunities appear to call for.

It is proper to say that the departure from verticality in the piles and the destruction of the lower system of braces referred to by Captain Brown took place soon after the structure was built. In 1855 it was.

decided not to depend on the lower braces. Before that date there was no platform over the "fender" then consisting of 30 piles; in 1857 or 1858 the outer row of 38 piles was put down, thus more than doubling the strength. Then also the wooden superstructure and platform were put in, thus giving additional strength; since then the strength of the structure has been sufficient, and the only points to be guarded against are the decay of the wooden portions and the destruction by time of the iron.

236. *Cross Ledge Shoal, Delaware Bay.*—An appropriation of \$50,000 for commencing a light-house to replace the light-ship was made at the last session of Congress. The survey of the site is now in progress.

237. *Mahon's River Light-Station.*—In October last repairs were made to the plank platform around the building. Sketches have been forwarded showing the abrasion of the marsh at this site. For several years the board has recommended the removal of the light-house to a more favorable site, and as the time cannot be distant when this must be done, it is not deemed necessary to make further repairs. The amount required for the new light-house, as given in previous reports, is \$15,000, and the time required for its erection would be about six months.

— *Ship John Shoal, Delaware Bay.*—An appropriation of \$50,000 for commencing a light-house at this shoal was made at the last session of Congress. A survey of the site is now in progress.

— *Bulkhead Shoal, Delaware River.*—An appropriation of \$50,000 was made at the last session of Congress for commencing a light-house at this shoal. A survey of the site is now in progress.

— *Pea-Pach Island, Delaware River.*—An appropriation of \$8,000 for the erection of a light-house on or near the south end of the island was made at the last session of Congress. A survey of the site is now in progress.

REPAIRS.

At each of the following-named stations in the fourth district there have been repairs and renovations more or less extensive since the last annual report.

- 223. *Barnegat*, sea-coast of New Jersey.
- 228. *Cape May*, sea-coast of New Jersey.
- 220. *Cape Henlopen*, sea-coast of Delaware.
- 230. *Cape Henlopen Beacon*, entrance to Delaware Bay.
- 231. *Delaware Breakwater*, entrance to Delaware Bay.
- 234. *Maurice River*, New Jersey, mouth of Maurice River, New Jersey.
- 235. *Egg Island*, New Jersey, Delaware Bay.
- 238. *Cohansey*, New Jersey, Delaware Bay.
- 239. *Bombay Hook*, Delaware, Delaware Bay.
- 240. *Reedy Island*, Delaware, Delaware Bay.
- 241. *Christiana*, Delaware, mouth of Christiana River, Delaware Bay.
- 242. *Fort Mifflin*, Pennsylvania, Delaware River.
- 243. *Fenwick's Island*, sea-coast of Delaware.

The following are the names of light-stations in the fourth district not mentioned elsewhere in this report:

- 224. *Tucker's Beach*, sea-coast of New Jersey.
- 244. *Assateague*, sea-coast of Virginia.

LIGHT-SHIPS.

227. "*Five Fathom Bank*," on *Five Fathom Bank off the Capes of the Delaware*.—This ship is in good condition, but needs some minor repairs, which will be made at an early day.

236. "*Cross Ledge*," on *Cross Ledge Shoal in Delaware Bay*.—This vessel, needing extensive repairs was removed from her station and "*Relief No. 18*" was substituted in October last. The latter was forced from her station by ice drifts, December 24, 1872, and could not be replaced till February 12. She was again driven away on the 26th of February, and was replaced on the 11th of March.

Relief No. 18 is in good condition, and is now, temporarily, on Cross Ledge Shoal, Delaware Bay.

Winter Quarter Shoal.—Nearly half way from the capes of the Delaware to the capes of Virginia, six and a half miles from the nearest land, and directly in the track of our immense coast-trade, lies the danger known as Winter Quarter Shoal, which has caused many wrecks, and is a source of anxiety to the masters of all vessels passing that way. It is recommended that this shoal be marked by a light-ship, and an appropriation of \$50,000 is asked for that purpose.

BUOYS.

The buoyage of the fourth district is in good order.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are no fog-signals operated by steam or hot-air engines in this district.

DAY OR UNLIGHTED BEACONS.

There are no day or unlighted beacons in this district.

DEPOT.

Christiana, Delaware.—A bulk-head has been constructed along the bank of the depot between the two wharves, and a portion of the space between the wharves has been excavated to serve as a winter harbor for the steam-tender and the relief light-vessels.

[9.]

FIFTH DISTRICT.

The fifth district extends from Metomkin Inlet, Virginia, to include New River Inlet, North Carolina, and embraces part of the sea-coasts of Virginia and North Carolina, Chesapeake Bay, and the James and Potomac Rivers.

Inspector.—Commodore Fabius Stanly, United States Navy.

Engineer.—Maj. Peter C. Hains, Corps of Engineers, Bvt. Lieut. Col., United States Army.

In this district there are—

Light-houses and lighted beacons.....	70
Light-houses finished and lighted during the year ending July 1, 1873.....	3
Light-houses for which appropriations were available, but which were not finished on the 1st of July, 1873.....	7

Light-ships	0
Fog-signals operated by steam or hot-air engines	0
Day or unlighted beacons	100
Buoys actually in position	634
Spare buoys for relief and to supply losses	376
Tenders (steam) Heliotrope (buoy-tender) and Tulip, (for engineer's construction and repairs)	2
Tenders (sail) Maggie (buoy-tender) and Spray, (engineer's tender for construction and repairs)	2

The numbers preceding the names of stations correspond with the light-house list of the Atlantic, Gulf, and Pacific coasts of the United States issued January 1, 1873.

247. *Cape Henry, on the south side of the main entrance to Chesapeake Bay, Virginia.*—The annual report of the Light-House Board contains the following statements in regard to the construction of a new tower and keeper's dwelling for this light-station:

The tower is a frustum of an octagonal pyramid, built on a raised foundation of loose stone, some thirty feet above the level of the sea. The masonry of the outside is a soft sandstone, with an inside brick cylinder, the latter having been built in 1857, at which time the station was last refitted. Of the eight faces of the tower, six of them show on the outside large cracks or openings, extending from the base upward. Four of them are apparently less dangerous than the other two, and alone would not warrant any great apprehensions of danger, but the latter, viz, those on the north and south faces, where the strength of the masonry is lessened by openings for windows, are very bad, extending from the base almost to the top of the tower. These cracks cannot be seen on the inside, on account of the brick cylinder, (which is of more recent construction than the outside masonry,) and doubtless terminate at the air-space, between the outer and inner walls. At present the tower is in an unsafe condition, and there is no way of repairing the damage satisfactorily, and a new one must be built. This old tower has done good service, having been built in 1791, and is now the oldest tower on the coast, south of Cape Henlopen; but it has seen its best days, and now, from age, and perhaps defective workmanship, it is in danger of being thrown down by some heavy gale.

The light is of the second order, and cannot be seen as far at sea as its importance, in respect to location, demands. It is undoubtedly one of the first lights, in point of importance, on the coast. A new tower should be built at this station without delay, and the light made of the first order. A good site can be had near the present location, on Government land, and materials for building purposes can be landed without difficulty. It also should be noted that the keeper's dwelling is in a dilapidated condition, and at too great a distance from the tower to insure proper attendance. It is a frame building, and is now more than thirty years old. It is too small for the number of keepers at this station, and should be enlarged. At present it affords very poor protection to the keepers from inclemency of the weather in winter. A new dwelling is an absolute necessity for this station.

The above recommendation is renewed, and an appropriation of \$50,000 is asked to commence the work.

248. *"The Thimble" Shoal, at the entrance to Hampton Roads, Virginia.*—The work on the structure, which at date of last annual report was in progress, was finished October 1, 1872, and the light exhibited for the first time on the night of October 15. At the same time the light-ship anchored near this shoal, but on the opposite side of the channel, was withdrawn. This light-house replaces the last light-ship in this district. The light is of the fourth order, and shows red flashes at intervals of 30 seconds. The station is provided with two fog-bells, one on the north, the other on the south side of the light-house, which are struck simultaneously by machinery at intervals of 5 seconds.

251. *Lambert's Point, on the shoal off Lambert's Point, Elizabeth River, Virginia.*—A few months after this light-house was completed, it settled about 14 inches on the west side, on account of an unequal distribution of supplies left at the station, and the soft character of the soil on which the screw-flanges rested. It was leveled, however, without difficulty and at little expense, by lowering those piles that had not settled, by means of the water-jet process. The light-house was then secured

in a level position by driving an extra pile at each corner of the structure, and relieving the main piles of a portion of the weight by means of struts connecting the two. The light-house is now firm.

253. *White Shoals, screw-pile light-house, James River, Virginia.*—This light-house had formerly a bell rung by hand for a fog-signal. During the past year it has been supplied with one of Stevens's fog-bell machines, which strikes the bell at intervals of ten seconds.

254. *Point of Shoals, James River, Virginia.*—This light-house had formerly a fog-bell rung by hand in foggy weather. It has been supplied with a machine which strikes the bell with two blows at intervals of 5 seconds, then after an interval of 20 seconds the two blows are repeated, and so on.

— *Dutch Gap Canal, James River, Virginia.*—Plans and specifications have been prepared for a keeper's dwelling and two small beacons under the appropriation made therefor by Congress, and the necessary land for site purchased at a merely nominal price, from the city of Richmond. The cession of jurisdiction in this case comes under a general law, passed by the State, at the meeting of the last legislature, consequently no delay will be experienced, as is usually the case, by the necessity of having a special act passed. The keeper's dwelling is to be a plain frame structure, located on the high ground midway between the two beacons. The latter will be frame structures, boarded up and arranged with a room in each for supplies. The lights will be of the sixth order, one at each end of the cut. It is proposed to advertise for bids for their construction at once.

— *Solomon's Lump, in Kedge's Strait, between Tangier Sound and Chesapeake Bay.*—The last annual report contained the following remarks and estimates relating to the necessity of establishing a light at this place, which are repeated:

In compliance with a resolution of the House of Representatives, an examination and report to Congress were made during last session, upon the necessity and expediency of establishing a light to mark the shoal known as Solomon's Lump, in Kedge's Strait, between Tangier Sound and Chesapeake Bay. Solomon's Lump is a point of land on the north end of Evan's Island. There is a shoal that extends out a considerable distance from this point in a northerly direction, and is a source of danger to vessels navigating Kedge's Strait at night. Near its extreme point is the regular channel. The shoal itself has not more than about 5 feet water on it, to a point near the red buoy, which marks its extreme northerly end. At night this buoy cannot be seen a sufficient distance to be of any use. The only light in this vicinity is that on Fog Point, about one and a fourth miles in a west southwest direction; but on account of its distance and location, it affords no security to vessels from going ashore on the reef off Solomon's Lump. The light at Fog Point was established in 1827, before the introduction of the screw-pile system of light-houses, and though it has served to mark the entrance to Kedge's Strait for a long time, it is of little value as compared with other positions that could have been selected for a screw-pile structure, which would not only have marked the entrance to the strait, but would have been a guide all the way through. A light established on the shoal off Solomon's Lump, near its extreme point, and in 5 feet water, or on the shoal on the opposite side of the channel, would accomplish both these objects, and render navigation through Kedge's Strait safe at all times. As the sailing course in either direction would be a straight line, passing just north of the light-house at Solomon's Lump, in case a light was established there, that at Fog Point would be no longer of use and could be discontinued. It would therefore not increase the number of lights nor add anything to the annual cost of maintenance.

An appropriation of \$15,000 is asked for to establish a light-house off Solomon's Lump, to take the place of that at Fog Point.

270. *Point Lookout, north side of the entrance to Potomac River, Maryland.*—At the date of last annual report, the work of establishing a fog-signal at this station was commenced under the general appropriation for fog-signals. The signal is a bell of large size, struck by machinery

at intervals of ten seconds. It was finished and in operation November 2, 1872.

275. *Thomas Point Shoal, north side of the mouth of South River, Maryland.*—An appropriation of \$20,000 was made during the last session of Congress for a screw-pile light-house to be built on the shoal that makes off from Thomas Point, Md., to take the place of the old light-house on land, which is in need of extensive repairs, and which, on account of its distance from the track of vessels navigating the bay, is of comparatively little use at any time, and perfectly useless in foggy and thick weather, as the light cannot be seen, and the distance is too great for a fog-bell to be heard. The location on the extreme point of the shoal is one of great exposure. In view of this fact, and with the experience of Love Point light-house during the winter of 1872-'73 before us, it was deemed expedient to change the plan of this light-house, and instead of building it on screw-piles, as was at first intended, to build it on a more solid structure, that could be depended on at all times to safely withstand the heavy ice-floes that form above it in the bay. A cast-iron tube filled with concrete was therefore decided on, similar to the one now being built for the front light of the Craighill Channel range, at the mouth of the Patapsco River. Plans for the light-house have been prepared and a careful examination of the locality made by the district engineer, with a view to determine the proper method of sinking the tube in position. The light-house will stand in 8 feet water, on the extreme easterly point of the shoal, which position is close to the main channel of the bay. Borings were made at the site selected, and the shoal, below about 1 foot of soft mud and shell, was found to consist of hard blue sand and shell, with a slight trace of mud to a depth of 20 feet. It is believed that a secure foundation can be had at a depth of 12 feet or less. The bearing capacity of the material on which the structure will rest has not yet been tested, but will be before the exact depth of the foundation is definitely fixed. The tube will be of the form of a frustum of a cone to a height of 12 feet from the bottom; above this, it will be cylindrical, the diameter of the base being 30 feet, that of the cylinder 24 feet. The shell will be built up in sections, bolted together through stout flanges and sunk in position by filling it with concrete. It will be protected on the outside from the scour of the tide by a riprap of loose stone. The keeper's dwelling will rest on this solid structure. It is supposed that the tube may be sunk in position by merely excavating the material from the inside, though it is possible that one or both of the pneumatic processes may have to be resorted to. This light-house will cost considerably more than one on screw-piles, and an additional appropriation of \$25,000 is therefore required.

278. *Love Point Shoal, mouth of Chester River, Maryland.*—This light-house during the winter of 1872-'73 sustained considerable injury from fields of heavy, floating ice. Two of the ice-breaker piles were carried away, and two of the main columns of the light-house broken, so that it became necessary for a time to discontinue the light. Under an appropriation of \$10,000 made at the last session of Congress, the light-house has been repaired and the structure-protected by a riprap of loose stone placed around the light-house, forming an artificial island. The amount appropriated was not sufficient to carry the riprap as high as it should be. The location is one of the most exposed in the district, and it is therefore recommended that an additional appropriation of \$5,000 be made to complete it.

279. *Craighill's Channel, range-beacons, upper or rear light, mouth of Pa-*

Patapsco River, Maryland.—Owing to the lateness of spring and the severity of the winter of 1872-'73, considerable delay was experienced in locating this range line, as it had to be done with the utmost care on account of the length and the narrowness of the channel it is intended to mark. This made it possible for the work to be done only in very calm weather, in consequence of which work on the foundation of the structure did not commence until the month of April. Further delays were occasioned by unforeseen difficulties arising from the character of the ground on which the light-house rests. A careful examination showed that the soil on top was firm, hard sand, to a depth of two feet. Below this was a thin layer of sand and mud, mixed with stones, then soft mud to a depth of fifteen feet. A pile and grillage foundation became necessary to support the piers on which the columns of the frame-work rest, to build which it was necessary to construct a coffer-dam inclosing the entire work. The light-house stands in two feet of water, mean low tide. The coffer-dam, which was commenced the middle of April, was 60 feet by 60 feet, and consisted of two rows of sheet-piling about 18 inches apart, filled in with clay puddling and sustained in place by string-pieces nailed to piles driven at distances apart of 15 feet. The sheet-piling was put down with rapidity and satisfactorily by the water-jet process. The dam was then pumped out, and the foundation piles (after some delay owing to the breaking of the dam on two occasions during heavy gales) were driven and cut off. The grillage was finished in June, and work on the piers commenced. There are nine piers, built of Port Deposit granite. It was necessary to make them strong, as the ice is piled up very heavily here sometimes during the winter. The piers were finished in August.

The light-house will be an open frame-work of the form of a frustum of a pyramid of four sides, the corner columns being of cast iron resting on cast-iron disks, which are anchored to the masonry of the piers. The focal plane is to be 105 feet above ordinary tide. The keeper's dwelling will stand within the base of the pyramid, through which an inclosed stairway will pass, leading to the lantern. The cost of this structure was necessarily increased by the difficulties encountered in getting a secure foundation, and the appropriation that was made for the two range-lights (front and rear) will not be sufficient to complete them. It is necessary, however, to place both of them in a condition to resist the ice-floes of winter. The interests of commerce require that the range-lights of which this is one should be established without unnecessary delay, as the channel they will mark is the one now used by the largest class of vessels coming into the port of Baltimore.

In order, therefore, that commerce may not suffer from the want of these lights, it is designed to establish a temporary light on the unfinished structure until another appropriation can be made to complete the work, to do which will require for this light-house an appropriation of \$10,000, which is earnestly recommended.

280. *Craighill's Channel, range-beacon, lower or front light, mouth of Patapsco River, Maryland.*—When the original appropriation for Craighill Channel range-lights was made, it was designed to build the front beacon on screw-piles. During the winter of 1872-'73, however, the ice formed so heavily in the Chesapeake Bay, in the vicinity of the proposed site of this light-house, that it was deemed advisable to change the plan and build a more solid structure that could, beyond all doubt, safely withstand the heavy ice-floes by which it will be assailed. It was therefore, decided to place the keepers' dwelling, surmounted by a lantern, on a tubular foundation of cast iron filled with concrete; the cast-

iron tube, between high and low water and for at least two feet above and below the space included between those limits, to be 2 inches thick; the other portions to be $1\frac{1}{2}$ inches thick. The tube consists of two parts, the lower portion, for a height of 12 feet, being in the form of a frustum of a cone 30 feet in diameter at the base, 24 feet at the top; the upper portion to be a cylinder of the same diameter as the top of the frustum of the cone to which it is joined. The tubing will be cast in sections, each section being divided into twenty-four parts, joined together through flanges by wrought-iron bolts. The lower section of the tubing will be bolted to a grillage or flooring consisting of four layers of timber each 12 inches thick, forming a caisson, which will be sunk in position below the bottom of the bay, by filling it with concrete. Borings with an artesian-well apparatus were made after the site had been selected, (which was fixed upon in 17 feet water mean tide,) to determine the character of the soil on which the light-house is to rest. It was found that for a depth of 22 feet the soil is the softest kind of mud, so soft, in fact, that an ordinary pile, stood on end, would penetrate 20 feet under the action of its own weight. Below this alternate thin layers of sand, mixtures of sand, mud, and shell were found to a depth of 20 feet more, with no signs of a solid foundation within 60 feet of the water's surface. It was therefore determined to drive a cluster of piles, cut them off at a level of 27 feet below the surface of the water and lower the caisson on to them by filling it with concrete; and, in order to protect the light-house from lateral vibration and the scour of the tides, to build a rip-rap wall of loose stone around it. After duly advertising for bids, contracts were accordingly made for driving and cutting off the piles of the foundation; building a pier from which the work of sinking it could be carried on; for the fabrication of the metal work forming the caisson and for sinking it in position. A circular space was first dredged out to a depth of 10 feet, in June, and the work of driving the piles for the foundation and temporary pier commenced in July. The iron work was also completed and delivered in that month. Owing, however, to rough weather, the work has been somewhat delayed. It is expected that the caisson will be in position by the middle of October. It is desirable that this light, taken in connection with the other one, just referred to and which forms the range for Craighill's Channel, should be established as soon as possible. It was therefore determined to place a temporary light on the caisson in its unfinished state, the appropriation not being sufficient to complete it.

The change in the character of this structure from what was first intended will add considerably to its cost, and an additional appropriation of \$25,000 is therefore asked for.

As soon as the lights of the Craighill Channel range are established, the two lights at North Point will be discontinued.

— *Shipping Point, Potomac River, Virginia.*—An appropriation of \$9,000 was made by act approved June 10, 1872, for a light-house to mark the entrance to the anchorage in Quantico Creek, Virginia, drawings and specifications for which have been prepared. A general act was also passed by the State of Virginia, ceding jurisdiction over sites purchased or to be purchased by the United States for light-house purposes. The act approved March 3, 1873, authorized the Light-House Board to place the light-house provided for by the previous act anywhere in the near vicinity of Shipping Point that might be deemed proper. An examination of the river was accordingly made by the engineer and inspector of the district, both of whom agree that a light at Shipping Point would be of little, if any, use to navigation. Neither is

there any place in the near vicinity of Shipping Point at which a light-house would be of use. The place most in need of a light-house in the Potomac River is at or near Matthias Point. It is suggested that the appropriation for Shipping Point be allowed to revert to the Treasury, and, in lieu thereof, that an appropriation of \$20,000 be made for a light at the latter place. The wording of the act leaving it discretionary with the Light-house Board to locate the light-house at such place in the near vicinity of Shipping Point as they deem proper, conveys some latitude in regard to the location of the light-house, but it was not supposed that the act contemplated the possibility of its location 24 miles distant, which is the distance of Shipping Point from Matthias Point.

— *Port Tobacco Flats, in the bend of Potomac River opposite Matthias Point.*—This is one of the most difficult places for experienced navigators, who are familiar with the river, to pass at night. Few places occur where experienced pilots cannot tell where they are by soundings; at this place, however, soundings run from 100 feet to 5 feet within a space of a hundred yards. The current, which is strong, sets directly on the flats; both at the flood and ebb tides, which renders it bad enough for sailing-vessels even by daylight, but at night the difficulty is much aggravated by the want of some guide to point out the dangerous spot. It is no uncommon sight to see a vessel aground on these flats. The United States naval steamer Frolic went ashore here during the summer of 1873, and remained for some time. It is recommended that an appropriation of \$40,000 be made for a light-house at this place, with the proviso that the appropriation for a light-house at Shipping Point revert to the Treasury.

— *Currituck Beach, midway between Cape Henry and Body's Island, sea-coast of North Carolina.*—An appropriation was made at the last session of Congress for a light-house at or near Poyner's Hill, midway between Body's Island and Cape Henry. This point was found to be near Whale's Head Hill, about two miles north of Poyner's Hill. Soon after the appropriation was made, a suitable site was selected and steps were at once taken to secure the necessary land. This has been accomplished, and work at the site can be commenced as soon as the necessary cession of jurisdiction is made by the State. The light-house will be a first-order sea-coast tower, to be built of brick, similar to the structure at Body's Island. The focal plane will be 150 feet above the level of the sea, and can be seen at a distance of eighteen nautical miles. Owing to the shallowness of the water in Currituck Sound, through which vessels carrying material will have to pass to land the same, the freighting of the material entering into the construction of the tower will be expensive, as it will be necessary to unload vessels some six or eight miles from the landing. It is proposed to do this with flat-boats that will not draw more than three feet water, loaded. This light has long been needed by the commerce of the country, and its necessity was recognized some time ago by Congress making an appropriation, which reverted to the Treasury. Its establishment will complete the system of sea-coast lights on the coast of North Carolina. An appropriation of \$60,000 is asked for this work.

300. *Body's Island, sea-coast of North Carolina.*—At the date of last annual report this light-house was nearly completed. The light was first exhibited October 1, 1872, shortly after which a flock of wild geese flew against the lantern, breaking three panes of glass and considerably damaging the lens apparatus. It was found necessary to protect the lantern by a wire-screen which would break the force of the blow when

wild fowl fly against it. This was done, and no further trouble from this source has been experienced.

301. *Cape Hatteras, sea-coast of North Carolina.*—The tower at this light-station has been painted in spiral bands alternately black and white, there being four bands, two black and two white, each one making one and a half revolutions about the tower, the object being to render it more distinct at a distance, and consequently a better day-mark on this low, sandy coast. Some slight repairs were made at the station at the same time.

— *Hatteras Inlet, Pamlico Sound, North Carolina.*—The want of a light at this entrance to the sounds of North Carolina has long been felt. It is the best inlet leading to and from those sounds, through which there is a large trade. Vessels bound to sea through this inlet have no guide to indicate to them at night their proximity to the entrance. With steamers it is not of so much importance, as they can regulate their time to arrive off the inlet at daylight, but the sailing-vessels must take advantage of the wind. At night they dare not approach the inlet, as a dangerous shoal, called Oliver's Reef, makes out into the sound, the position of which cannot be accurately determined, except by having it marked by a light-house. It is designed to place the light-house provided for by act approved March 3, 1873, on Oliver's Reef, north side of the entrance to Hatteras Inlet. An examination by the engineer of the district has been made, and the work will be commenced without unnecessary delay. The light-house will be on screw-piles, and show a fixed red light.

311. *Roanoke Marshes, on the east side of the narrow channel connecting Pamlico and Croatan Sounds, North Carolina.*—The following remarks touching this light-house were made in the last annual report in regard to rebuilding the structure:

It was built in 1860, on what was at that time a marsh, which was dry, or nearly so, at low water. The foundation consists of seven wood piles covered with cast iron; the latter, when the structure was first built, being screwed into the ground several feet. Since then the marsh has been washed away, so that there are now 10 feet water at the light-house. The piles being of wood, as soon as they were exposed by the washing away of the shoal below the depth covered by the cast-iron sleeve, were attacked by worms. In order to save the light-house from falling, three coppered piles were driven at each angle of the structure, capped by heavy squared timbers. A short time ago a raft drifted against the light-house, and carried away three of the copper piles above referred to. The house has settled some inches on the west side, and though the damage sustained by the striking of the raft has been repaired, it is not considered in a safe condition, nor can it be made so, except at great expense, for which an appropriation would be necessary. It will be cheaper in the end to build a new structure, and an appropriation for this purpose is recommended. The estimated cost of a light-house near the present site, but in about 6 feet water, is \$15,000.

313. *North River, on a shoal at the mouth of North River, North Carolina.*—This station was supplied with a fog-bell and machine to strike it at intervals of 5 seconds.

316. *Cape Lookout, sea-coast of North Carolina.*—Under the appropriation made therefor, a new keeper's dwelling, which was much needed, was finished in April, 1873. At the same time repairs were made to the tower. The latter was then colored in diagonal checkers, to render it more distinct at a distance, and, consequently, more useful as a day-mark, for the same reason as at Cape Hatteras.

REPAIRS.

At each of the following-named light-stations in the fifth district there have been repairs and renovations, more or less extensive, made during the year.

247. *Cape Henry*, on the south side of the main entrance to Chesapeake Bay, Virginia.
249. *Old Point Comfort*, on the north side of the entrance to Hampton Roads, Virginia.
265. *Jane's Island*, entrance to Little Annapessex River, Tangier Sound, Maryland.
266. *Somers' Cove*, entrance to Little Annapessex River, Tangier Sound, Maryland.
271. *Hooper's Straits*, on the shoal abreast of entrance to Honga River, Maryland.
272. *Cove Point*, four miles to the north of the entrance to Patuxent River, Maryland.
274. *Choptank River*, entrance to Choptank and Treadhaven Rivers, Maryland.
284. *Fort Carroll*, on Fort Carroll, in Patapsco River, Maryland.
293. *Piney Point*, on the east side of Potomac River, Maryland.
295. *Lower Cedar Point*, on the end of Yates's Shoal, west side of Potomac River, Virginia.
296. *Upper Cedar Point*, on end of shoal off Upper Cedar Point, Maryland.
299. *Bowler's Rock*, on the shoal of that name, Rappahannock River, Virginia.
309. *Pamlico Point*, on south side of entrance to Pamlico River, North Carolina.
- The following are the names of the light-stations in the fifth district not mentioned elsewhere:
245. *Hog Island*, on west point of Hog Island, Great Matchepungo Inlet, Virginia.
246. *Cape Charles*, on Smith's Island, north side of entrance to Chesapeake Bay, Virginia.
250. *Crane Island*, on the west side of channel, near the mouth of Elizabeth River, Virginia.
252. *Naval Hospital*, on the wharf at the naval hospital, Elizabeth River, Virginia.
255. *Deep Water Shoals*, on the shoal above Mulberry Island, on James River, Virginia.
256. *Jordan's Point*, on Jordan's Point, James River, Virginia.
257. *Cherrystone*, on the shoal west side of entrance to Cherrystone Inlet, Virginia.
258. *Back River*, south side of entrance to Back River, Chesapeake Bay, Virginia.
259. *York Spit*, on easterly end of York Spit, entrance to York River from Chesapeake Bay, Virginia.
260. *New Point Comfort*, north side of entrance to Mobjack Bay, west side of Chesapeake Bay, Virginia.
261. *Wolf Trap*, on the east end of Wolf Trap Shoal, Chesapeake Bay, Virginia.
262. *Stingray Point*, south side of mouth of Rappahannock River, Virginia.
263. *Windmill Point*, on Windmill Point Shoals, north side of mouth of Rappahannock River, Virginia.
267. *Smith's Point*, on the shoal on southeast side of Potomac River, west side of Chesapeake Bay, Virginia.
268. *Fog Point*, on Smith's Island, opposite the mouth of Potomac River, Maryland.

269. *Clay Island*, northern extremity of Tangier Sound, at the mouth of Nanticoke River, Maryland.

273. *Sharp's Island*, entrance to Choptank River, Maryland.

276. *Greenbury Point*, on the north side of the entrance to Severn River, Maryland.

281. *Seven-Foot Knoll*, on a lump of that name at the mouth of Patapsco River, Maryland.

285. *Hawkins' Point*, on shoal near Hawkins' Point, Patapsco River, Maryland.

287. *Leading Point*, on Leading Point, south side of Patapsco River, Maryland.

288. *Lazaretto Point*, north side of Baltimore Harbor, Maryland.

289. *Pool's Island*, on Pool's Island, near the mouth of Gunpowder River, Chasapeake Bay, Maryland.

290. *Turkey Point*, on a point separating the mouths of Elk and Susquehanna Rivers, at head of Chesapeake Bay.

291. *Fishing Battery*, on Fishing or Donoho's Battery, entrance to Susquehanna River, Maryland.

292. *Havre de Grace*, on Concord Point, near Havre de Grace, Maryland.

294. *Blackstone's Island*, near the entrance to Clement's Bay, Potomac River, Maryland.

297. *Fort Washington*, on the wharf at Fort Washington, Maryland.

298. *Jones' Point*, on west side of Potomac River, near Alexandria.

302. *Cape Hatteras Beacon*, near the southern extremity of Cape Hatteras Point, North Carolina.

303. *Ocracoke*, near the entrance to and on the north side of Ocracoke Inlet, North Carolina.

304. *Southwest Point Royal Shoal*, on the southwest point of Royal Shoal, near Ocracoke Inlet, North Carolina.

305. *Northwest Point Royal Shoal*, on the northwest point of Royal Shoal, in Pamlico Sound, North Carolina.

306. *Harbor Island*, on Harbor Island Bar, between Pamlico and Cove Sounds, North Carolina.

307. *Brant Island Shoal*, in southern part of Pamlico Sound, North Carolina.

308. *Neuse River*, on a shoal in east end of Piney Point, Neuse River, North Carolina.

310. *Long Shoal*, on the east point of Long Shoal, North Carolina.

312. *Croatan*, between Croatan and Albemarle Sounds, North Carolina.

314. *Wade's Point*, on the shoal, west side of Pasquotank River, North Carolina.

315. *Roanoke River*, near the mouth of Roanoke River, North Carolina.

LIGHT-SHIPS.

There are no light-ships in this district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are no fog-signals operated by steam or hot-air engines in this district.

DAY OR UNLIGHTED BEACONS.

Names and positions of the day or unlighted beacons in the fifth district:

Smith's Point, south side of the mouth of Potomac River; old tower, colored white.

Bodkin's Point, south side of the mouth of Patapsco River; old tower, colored white.

Day's Point, half a mile from Day's Point, James River, Virginia; an iron shaft with cage on top.

Woodstock, entrance to Bell's Bay, &c., North Carolina; spar with barrel.

Hunting Quarter, Cove Sound, North Carolina, in mid-channel; spar with barrel.

Wilson's Bay, in Cove Sound, North Carolina, mid-channel; spar with barrel.

Piney Point, Cove Sound, North Carolina, mid-channel; two spars with barrels.

Yellow Shoal, Cove Sound, North Carolina, mid-channel; spar with barrel.

Bushes' Bluff Shoal, north side of entrance to the Elizabeth River, Virginia; an iron pile with cage on top.

There are, beside the above-named beacons, forty stake-beacons planted to mark channels in Cove Sound and other places.

There is an appropriation for three day-beacons in the Potomac River. It is designed to make them of iron. Drawings are now being prepared, and their construction will be taken in hand at an early day.

DEPOTS.

Lazaretto Point, Patapsco River, Maryland.—A number of spar-buoys and two iron beacons were made here during the year. Other buoys were repaired and painted, and a number of new sinkers made.

The wharf at this depot is in need of considerable repairs, which should be done without unnecessary delay. It is too small for the purpose, and should be extended so that a supply of coal could be kept there. The depot is much in need of a blacksmith's shop, which should be separate from the store-house, and in which small forging could be executed.

The estimate cost of repairs to the wharf and building a blacksmith's shop is \$4,000, for which an appropriation is asked.

It should be further added in regard to the fifth district that there is a very large number of buoys to be cared for, and in the northern parts of the district there is always much complaint when they are shifted by the ice, in consequence of the delay, which cannot be prevented so long as the Light-House Establishment has but one steam-tender for the purpose. It is therefore earnestly recommended that an appropriation of \$50,000 be made at the next session of Congress for a new steam-tender for buoy service in this district.

[10.]

SIXTH DISTRICT.

The sixth district extends from New River Inlet, North Carolina, to and including Cape Canaveral light-house, Florida, and embraces part of the coast of North Carolina, the coasts of South Carolina and Georgia, and part of the coast of Florida.

Inspector, Commander Charles S. Norton, United States Navy.

Engineer, Maj. Peter C. Hains, United States Engineers, brevet lieutenant colonel United States Army.

In this district there are—

Light-houses and lighted beacons.....	33
Light-houses finished and lighted during the year ending July 1, 1873.....	4
Light-houses for which appropriations were available, but which were not finished on the 1st of July, 1873.....	6
Light-ships, (in position).....	4
Light-ships, (for relief).....	1
Fog-signals operated by steam or hot-air engines.....	None
Day or unlighted beacons.....	44
Buoys actually in position.....	235
Spare buoys, (for relief and to supply losses).....	39
Tender (steam) Atlantic, (buoy-tender).....	1
Tender (sail) Mignonette, (used in engineer's constructions and repairs).....	1

The numbers preceding the names of the stations correspond with those given in the "List of light-houses, lighted beacons, and floating lights of the Atlantic, Gulf, and Pacific coasts of the United States, published January 1, 1873."

— *Orton's Point, west bank of Cape Fear River, North Carolina.*—There was a light formerly at this place, which was discontinued during the war, and has not been re-established. An inspection of the chart will almost of itself show its value.

For some distance above and below this point the river is quite wide, the banks are low, and shoals extend from the eastern shore about three-quarters of the distance across the river. There is good water close up to the west bank, and vessels going either up or down stream would have little difficulty in navigating at night if there was a light here to guide them.

The engineer of the district made a personal examination of this abandoned station in March. The light was formerly exhibited from a lantern on a keeper's dwelling, which had been built close up to the water's edge. The house is now in ruins. The walls and a portion of the flooring remain; but as the house was built on wooden piles, some of them have decayed, others have been eaten by the worms, and they no longer form a reliable support. It would cost more to repair the old house than to build a new one. It is, therefore, recommended that an appropriation be made to re-establish this light by building a new light-house on cast-iron piles close to the site of the old one.

The material in the latter can be used as a rip-rap protection to the shore, which has washed away somewhat under the abrasive action of the water. The light should be of the fifth order, illuminating an arc of 220°. The estimated cost of such a structure at or near this point is \$15,000, for which an appropriation is asked.

— *Campbell's Island, Cape Fear River, North Carolina.*—The re-establishment of this light, which was extinguished during the war, would render the navigation of this river at night comparatively safe. It is one of the most difficult places to pass at night that can be found on the river below Wilmington. The channel is narrow, the river wide; the shoals from the east and west banks approaching close to each other at the point where the course is changed. The establishment of a screw-pile light-house at this point is practically the re-establishment of the light at Campbell's Island, and it is deemed of more importance at the present time than any other light on the Cape Fear River. Nothing remains of the old light-house. An appropriation of \$15,000 is therefore asked for a light-house at or near Campbell's Island.

319. *Oak Island Beacons, at the main entrance to Cape Fear River, North Carolina.*—The recommendation of last year in regard to an

appropriation of \$4,000 for the establishment of these beacons in order to secure a better range is renewed. It is as follows:

These beacons mark the range over the bar at the Oak Island entrance to Cape Fear River. They are, however, badly located, being so near each other that considerable deviation from the true course is necessary to make them appear to separate. The front beacon is an open-frame frustum of a square pyramid, resting on a rail tramway, which allows of its being moved to the right or left, to suit the changes in the channel. The rear light is placed on a wooden tower immediately over the center of the keeper's dwelling. The shore-line at this place, as at many others on the southern coast, is not permanent, being washed away by the abrasive action of the sea. The latter has gradually encroached upon the land till at present the high-water mark is only a few feet from the front beacon, which renders it in imminent danger of being destroyed in any southeasterly gale. The two beacons being already so close together as to have their usefulness seriously impaired, the front beacon cannot be moved back any further. To move both would be an expensive undertaking at this place, and would necessitate the discontinuance, for a time, of the lights; beside, there is no appropriation available. It would be more satisfactory, and doubtless cheaper in the end, to build two new frame beacons, detached from the keeper's dwelling. The present ones could then remain as they now are until the new ones are established. By this means the change would cause no inconvenience to commerce, and such locations and relative elevation could be given them as would make them much more useful than they now are.

It is very important that this range be well maintained, as the channel which it marks is the most reliable, permanent, and the deepest of the several entrances to Cape Fear River. An appropriation of \$4,000 is therefore asked to re-establish the range.

322. *Cape Romain, on Raccoon Key, South Carolina.*—This tower is 150 feet high, built in the form of a frustum of an octagonal pyramid, resting on a concrete foundation. In September, 1868, it was discovered that slight cracks had opened on the north and south faces, in which the windows are placed. For a time these openings remained as they were when first discovered; since then additional cracks have opened on the westerly faces, and the tower has settled considerably on that side, so much, in fact, as to require a re-adjustment of the lens. The deflection of the tower is now $23\frac{1}{2}$ inches from the vertical, and in all probability will increase; should it do so, the old tower will have to be replaced by a new one on a more secure foundation. Careful and frequent observation will be made to determine this fact.

— *Charleston Main Light, on the south end of Morris Island, South Carolina.*—The site of the old light-house at this station, which was destroyed during the rebellion, is on land owned by the Government, to which the State ceded jurisdiction many years ago. It is proposed to locate the new structure, for which an appropriation was made at the last session of Congress, at or near the same spot. The tower will be of brick, of the first order, 150 feet high, and of the form of a frustum of a right cone, resting on an octagonal base. A contract was made for the iron work of the tower with the lowest bidder, after having advertised publicly for bids. It is proposed to commence work on the foundation as soon as the sickly season is over. An additional appropriation of \$60,000 is asked for this work.

322. *Hunting Island Light, on the north end of Hunting Island, South Carolina.*—The site for this light-house has been selected at a point nearly a mile from the north end of the island. This was deemed necessary, as the north point of the island is still washing away under the abrasive action of the sea. The land at the north end is very low, however, and is overflowed by high tides, which doubtless facilitates this action. It is nevertheless believed that after a few hundred feet more are washed away it will cease, as the point of the island will then be protected from the action of the strong ebb tides by Harbor Island. In view, however, of the continued washing of the shore it was deter-

mined to make the light-house of cast iron, in sections, which can be taken down and removed in case of necessity, though it is not believed that such an emergency will arise.

A contract was made with the lowest bidder, after due public notice, for the fabrication of the metal work of the light-house, and a working party dispatched to the site to build a temporary wharf at and a road-way leading to the landing. Temporary quarters for workmen and store-houses for material have been erected. On account of the unhealthiness of the climate, however, this work has had to be suspended. A watchman has been left to take charge of Government property. It is proposed to resume operations about the 1st of November. An additional appropriation of \$20,000 is asked for this work.

334, 335. *Daufuskie Island Range Beacons, Calibogue Sound, South Carolina.*—The work of building the keeper's dwelling and range beacons was contracted for early in the spring, and was to have been completed by the middle of May, but owing to unavoidable delays in the transportation of material to the site, and afterward by the sickness (incidental to the climate) of the contractor and his workmen, the time has been extended to the middle of September, when it is confidently expected that the work will be entirely completed, and that the beacons will be lighted by the first of next October.

336. *Tybee, Entrance to Savannah River, Georgia.*—The following statement and recommendation for an appropriation of \$50,000 for the commencement of a new tower at this station, in last annual report, is renewed. As then stated, "the tower is not in a safe condition, owing to the damage it sustained in the cyclone of 1871. This tower is very old, having been built in 1793. It is a frustum of an octagonal pyramid, built of Savannah brick. Five of its faces show dangerous cracks. As stated in a previous report, its great age and neglect during the war render it impracticable to properly repair it. An appropriation of \$50,000 is therefore asked to commence the building of a new structure. This can be done without delay on Government land near the site of the present tower."

337. *Tybee Beacon, ranging with the main light, entrance to Savannah River, Georgia.*—The encroachment of the sea upon the southerly point of the island has made it necessary to remove the front beacon, a skeleton-frame structure. This has been done, and the beacon set back 400 feet to a safe position and placed on a new foundation. At the same time it was thoroughly repaired.

— *Tybee Knoll, Savannah River, Georgia.*—Plans and specifications for the light-house authorized by the appropriation at last session of Congress, to take the place of the light-ship now stationed there, have been prepared, and a contract made for the fabrication of the iron-work and lantern. The light-house will be a square structure on five wooden piles incased in cast-iron sleeves, with two additional fender-piles, one up and the other down stream. The light will be of the fifth order. The station will be provided with a fog-bell struck by machinery.

349-350. *Amelia Island north range beacons, on the north end of Amelia Island, Florida.*—The front beacon has been moved about 200 feet northward, to range through a new channel that opened to the north of the old channel.

351-352. *Amelia Island main light, entrance to Fernandina Harbor, Florida.*—The keeper's dwelling, which was in a dilapidated condition, has received extensive repairs and renovations. The tower and beacon have also been repaired and renovated, the cost of these repairs being paid for out of the general appropriations for repairs and incidental ex-

penses of light-houses. The plank walk between the tower and beacon is entirely worn out, and it is proposed to replace it with an earthen causeway.

355. *Saint Augustine, north end of Anastasia Island, Florida.*—As noticed in the last annual report, work on the new tower for this station had to be suspended for want of funds after the foundation had been carried up several feet above the ground. Work was resumed, however, as soon as the new appropriation became available. At the present date the tower has been built up to a height of 42½ feet, and the first flight of stairs set. The material is all on hand for completing the tower, and the work will be pushed along with rapidity.

During the suspension of operations a small force was engaged in building jetties of coquina and brush to prevent the abrasive action of the sea. The experiment proved very satisfactory. The water had cut into the bank rapidly previous to the building of the jetties, so that only about 10 feet remained between the corner of the old light-house and high-water mark. The jetties not only stopped the washing away of the bank, but accumulated material to the southward of them so that the shore began to extend out into the sea again. Unfortunately coquina rock has not sufficient weight to prevent its being washed out of place during gales, occurring at the time of spring-tides, so that the present jetties are only temporary expedients, and should have a portion of the coquina replaced by some heavier material to render them permanent. A few hundred tons of granite is much needed for this purpose.

It is expected that the present appropriation will complete the tower and enable the light to be exhibited, but a keeper's dwelling will be required, as there are not sufficient or proper accommodations at the old light-house for three keepers—the number required to attend a first-order light-house—and the distance is too great from the new tower to insure proper attendance, even if the present dwelling were suitable. An appropriation of \$20,000 is asked to build four jetties to protect the site, and a keeper's dwelling for the station.

— *Mosquito Inlet, east coast of Florida.*—The following statement in the last annual report in regard to the establishment of a new light at this place is repeated:

In common with all the inlets and harbors on the east coast of Florida, this bar shifts constantly, so that no soundings can be relied on. The general effect of westerly winds is to reduce the depth of water, and that of northeasterly gales to increase it; thus the inlet may be opened or closed one or more times each year. The wrecks lying on or near the bar give a practical illustration of the uncertainty of the channel. For all practical purposes of construction of a light-house, it may, however, be safely assumed that the material can be delivered without any very serious difficulty or delay, although additional expense would be incurred by reason of the remoteness of the station and the small-sized vessels that would be required for transportation. As regards the necessity of a light at this point, it is manifest that the commerce passing through the inlet would not justify an expenditure by the United States for a light for merely local purposes, or at least that there are other points that may justly take precedence of it. But a light-house between Saint Augustine and Cape Canaveral lights is necessary, as one of a system of coast lights, and Mosquito Inlet is undoubtedly the proper site, as in the first place the light there would answer the double purpose of a harbor and coast guide, and in the second place, for a landing-place, both for the original construction and subsequent supply and inspection, which could be made with more safety and certainty there than at any other point along the open-sea beach. A tower 150 feet high, lighted by a first-order Fresnel lens, is recommended for this position, and for the commencement of its construction an estimate of \$60,000 is submitted.

The distance from Saint Augustine to Cape Canaveral is ninety-five miles, of which there is an unlighted space of sixty miles.

356. *Cape Canaveral, on the northeast pitch of Cape Canaveral, sea-coast of Florida.*—This station has received extensive repairs and renova-

tions, of which it was much in need. The roofs of the keepers' dwelling and the kitchen have been shingled and provided with gutters. The veranda has been rebuilt and the plastering repaired. The tower, which is of iron, has been painted throughout, the outside being colored in horizontal bands, alternately black and white, which renders it visible at a greater distance, and consequently a better day-mark. The old tower was white.

REPAIRS.

At each of the following-named light-stations in the sixth district there have been repairs and renovations, more or less extensive, during the last year, viz :

317. *Federal Point*, New Inlet, entrance to Cape Fear River, North Carolina.

319-320. *Oak Island Beacons*, entrance to main channel, Cape Fear River, North Carolina.

321. *Georgetown*, entrance to Pedee River and Georgetown, South Carolina.

323. *Bull's Bay*, north end of Bull's Bay Island, South Carolina.

325-326. *Morris Island Beacons*, south end of Morris Island and entrance to Charleston Harbor, South Carolina.

327-328. *Sullivan's Island Beacons*, on Sullivan's Island, South Carolina.

336-337. *Tybee Light and Beacon*, entrance to Savannah River, Georgia.

339. *Cockspur Beacon*, on east end of Cockspur Island, Savannah River, Georgia.

340. *Oyster Beds Beacon*, on the oyster-beds, Savannah River, Georgia.

341. *Obstructions light*, on the obstructions, Savannah River, Georgia.

343-344. *Sapelo*, entrance to Doboy Sound, Georgia.

345-346. *Wolf Island Beacons*, entrance to Doboy Sound, Georgia.

347. *Saint Simon's*, entrance to Saint Simon's Sound, Georgia.

348. *Little Cumberland*, entrance to Saint Andrew's Sound, Georgia.

349-350. *Amelia Island north range beacons*, on the north end of Amelia Island, Florida.

351-352. *Amelia Island main light*, entrance to Saint Mary River and Fernandina Harbor, Florida.

355. *Saint Augustine*, (old light-house,) on Anastasia Island, entrance to Saint Augustine, Florida.

356. *Cape Canaveral*, on northeast pitch of the cape, Florida.

The following are the names of the light-stations in the sixth district not mentioned elsewhere :

329. *Fort Sumter*, on Fort Sumter, Charleston Harbor, South Carolina.

330. *Castle Pinckney*, on Castle Pinckney, Charleston Harbor, South Carolina.

331. *Combahee Bank*, on the southeast point of Combahee Shoal, Saint Helena's Sound, South Carolina.

332. *Fig Island Beacon*, on the east end of Fig Island, in Savannah River, Georgia.

LIGHT-SHIPS.

"*Frying Pan Shoals*," off Cape Fear, North Carolina.—This vessel was extensively repaired in Wilmington, North Carolina, and towed to Charleston, South Carolina, October 29, 1872, where she remained as a

relief till June 23, 1873, when she was taken to her present position, taking the place of Relief No. 32, which was temporarily on the station. The general condition of the vessel is good.

324. "*Rattlesnake Shoal*," off Charleston, South Carolina.—The spar-deck is now being recalcked, and the vessel is otherwise in good condition.

333. "*Martin's Industry*," off Port Royal, South Carolina.—Is in good condition and needs no repairs.

338. "*Tybee Knoll*," on Tybee Knoll, mouth of Savannah River, Georgia.—This vessel was placed on her station on September 6, 1872, relieving No. 33, which was towed to Charleston, and, by direction of the Treasury Department, was sold at auction, being unfit for repairs. She needs considerable repair, but will not be removed from her station for that purpose till the completion of the screw-pile light-house at Tybee Knoll, which will render the further use of a light-ship at that place unnecessary.

Relief No. 32.—On the night of the 6th of May, 1873, this vessel, then stationed on Frying-Pan Shoals, North Carolina, was run into by the Norwegian bark Mimi and considerably damaged. She was relieved by Light-ship No. 34 on June 24, and towed to Charleston, South Carolina, where the damages caused by the collision were repaired at the expense of the Mimi. Other repairs, not resulting from the collision, were put upon her, and she is now in good order and ready for service.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are no fog-signals operated by steam or hot-air engines in this district.

DAY OR UNLIGHTED BEACONS.

The following is a list of the unlighted beacons in the sixth district:
Bald Head, mouth of Cape Fear River, North Carolina; old tower discontinued on the establishment of the Frying-Pan Shoal light-ship.

Price's Creek, Cape Fear River, North Carolina, discontinued during the rebellion, not relighted.

Campbell's Island, Cape Fear River, North Carolina, discontinued during the rebellion; brick house with iron lantern.

Orton's Point, Cape Fear River, discontinued during the rebellion, open-frame beacon.

Fort Point, Georgetown, South Carolina, discontinued during the rebellion.

Cape Romain, South Carolina; old tower, near the present light-house.

Fort Ripley, iron screw-pile with cage, recently placed on the site of Fort Ripley, Charleston Harbor, South Carolina.

Battery Light, (White Point Garden,) Charleston; iron spindle; light discontinued during the rebellion.

Savannah City beacon, Georgia; iron spindle; light discontinued during the rebellion.

Saint John's River, Florida, old tower at the south side of entrance to river Saint John.

Cape Canaveral, Florida, old tower.

Dumb beacons at *Oyster Rocks*, river Savannah, near Cockspur Island, two iron-pile beacons.

Savannah River day-marks, two wooden beacons at Jones's Island and two on Long Island.

Saint John River, wooden piles planted along the river Saint John between its mouth and Jacksonville.

BUOYS.

The buoyage of this district is in very good condition.

DEPOTS.

Fort Johnson, Charleston Harbor, South Carolina.—Temporary repairs have been made during the past year, sufficient to keep the wharf standing until the contemplated change to Mount Pleasant can be made.

Mount Pleasant, Charleston Harbor, South Carolina.—The want of a light-house and buoy depot in this district has long been felt, that at Fort Johnson being only regarded as a temporary expedient; and not suitable for the purpose for various reasons, among which may be mentioned the difficulty of workmen and others in reaching it, except by special conveyance; bad location, being exposed to a heavy sea during the prevalence of northerly winds, and its proximity to the stone jetties built to prevent the abrasive action of the sea, rendering it frequently dangerous for a vessel to attempt to land.

A site was found at Mount Pleasant; which is reached by a ferry-boat from Charleston, is in a good harbor, and much more suitable in every way. Steps have been taken to secure a title, in conformity with the provisions of an act of the State legislature of South Carolina which enabled the United States to condemn land for light-house purposes when the owners thereof are unable to make a lawful conveyance.

It is proposed to build a wharf on iron piles. Borings have been made to test the character of the foundation, and work will be commenced as soon as the title is perfected. An appropriation of \$20,000 for this purpose is included in the annual estimates.

[11.]

SEVENTH DISTRICT.

The seventh light-house district extends from Cape Canaveral, on the eastern coast of Florida, to Cedar Keys, on the Gulf coast, including the light-house at the latter point, but not at the former. It embraces nearly the whole peninsula of Florida, the whole of the Florida Reef, and the Tortugas Keys.

Inspector.—Commander Albert Kautz, United States Navy.

Engineer.—Lieut. Col. Chas. E. Blunt, Corps of Engineers, brevet colonel, United States Army.

In this district there are:

Light-houses and lighted beacons	11
Light-houses finished and lighted during the year ending July 1, 1873.....	0
Light-houses for which appropriations were available but which were not finished on the 1st of July, 1873	1
Light-ships	0
Fog-signals operated by steam or hot-air engines	0
Day or unlighted beacons	60
Buoys actually in position	95
Spare buoys for relief and to supply losses.....	68
Tenders (steam) Geranium, (buoy-tender) Arbutus, (used in engineer's constructions and repairs).....	1

The numbers preceding the names of stations correspond with those of the "List of light-houses, lighted beacons, and floating-lights of the Atlantic, Gulf, and Pacific coasts of the United States," issued January, 1873.

360. *Alligator Reef, Florida Reefs.*—This new structure, an iron-pile

light-house, has been brought nearly to completion during the year, and will be lighted early in the coming winter. It will meet the long-existing want of an additional guide in the now unlighted space between Carysfort Reef and Dry Bank light-houses, and will be a very important aid in the dangerous navigation along the Florida Reefs. It is erected in a very exposed position upon the northeast extremity of Alligator Reef, in five feet of water, but within two hundred yards of the deep water of the Gulf. The nearest land, Indian Key, four miles to the westward, has been used during the erection of the structure as a depot-quarters for the mechanics and laborers employed upon the work, and for machine-shop, smithy, &c. A new wharf was built at this key, upon which were landed the materials of the light-house when sent from the North, where the iron-work of the structure, with the keeper's dwelling and lantern, were manufactured.

The site, which covers an octagon of 56 feet diameter, was selected after careful borings. A temporary platform was erected upon this site, supported on mangrove piles shod with iron, and driven 5 feet into the bottom in partially indurated coral rock. A small landing-wharf or jetty for receiving materials was also built in connection with this platform. The platform being completed, the nine heavy cast-iron foundation-disks were accurately placed at the center and angles of the octagon, the surface of the coral rock being first smoothed and leveled for each disk. By an ingenious system of gauges the disks were set in their positions, with their proper relative distances. The talent and perseverance of the assistant engineer of the district have nowhere been more conspicuously shown than in the placing of these disks upon which the whole structure depended; the difficulties of the operation being enormously increased by the necessity of doing the work under water.

The foundation-piles pass through the centers of the disks and rest by shoulders upon them. These piles are of solid wrought iron, 26 feet long, and 12 inches in diameter, and pointed at their lower ends, the upper ends being lathe-turned and cut off in a plane at right-angles to the axis. The pile-driver used in driving them carried a hammer of 2,000 pounds, which was hoisted by the portable steam-engine which was used throughout the construction, and proved an invaluable aid, being easily moved about the platform. The piles were kept accurately vertical during the driving by purchases attached to their heads, which were moved according to the indications of a spirit-level applied to their tops. The penetration into the coral at each blow of the hammer, with an average fall of 18 feet, varied from one-half inch to one and a half inches, and about one hundred and twenty blows brought the shoulder of the piles into contact with the disks, giving them a depth in the coral-limestone rock of 10 feet.

The piles being driven, their tops were brought into one horizontal plane 11 feet above the water, by cutting off the necessary metal by a tool specially devised for the purpose. This done, the cast-iron sockets which fit on the heads of the piles and receive in their upper part the feet of the next series of columns, were put in their places. This second series consists of nine solid wrought-iron pillars 10 inches in diameter.

It is considered unnecessary to go any further into the details of the progress of the work, which, at the date of this report, has been carried to the base of the lantern. Great delays have occurred during the construction, owing to the exposed position of the light-house, the sea breaking heavily on the reef at times, rendering landing on the platform of men and materials impracticable, sometimes for several days in succession.

The completed structure will be similar, except in color, to the light-house upon "Dry Bank." The character of the light, however, will be different, being scintillating, flashing every five seconds, every sixth flash red. The focal flame will be 139 feet above the level of the sea, and will be visible from a deck 15 feet above the water eighteen nautical miles. The approximate position of the light is latitude $24^{\circ} 51' 2''$ north; longitude $80^{\circ} 37' 10''$ west.

363. *Key West*.—A new third-order lantern has been placed on this light-house, raising the tower and the focal plane 5 feet, and a great improvement has been recognized in the light by all approaching it. The wide sash-bars of the old lantern caused a marked diminution of the brilliancy of the light in certain directions.

— *Fowey Rocks*.—The old light-house at Cape Florida (366) is so situated as to be almost useless as a guide to navigators, who are unanimous in the expression of the opinion that it should be replaced by a new one built at the dangerous locality called "Fowey Rocks." For the commencement of this new light-house an appropriation of \$100,000 will be required.

REPAIRS.

No repairs have been made at any of the light-stations of the district during the year, owing to the entire working force of the district being engaged at Alligator Reef.

During the coming year repairs will be needed at the following stations:

358. *Carysfort Reef*, (repairs of iron-work and painting.)

361. *Dry Bank*, (painting.)

362. *Sand Key*, (renewal of stair-tower, water-tanks, painting, &c.)

366. *Dry Tortugas Harbor*, (new lantern.)

The renovations at Sand Key light-house must be of so extensive a character that a special appropriation of \$20,000 is asked for them.

The following are the names of the light-houses of this district not heretofore mentioned in this report:

357. *Jupiter Inlet*, between Jupiter Inlet and Gilbert's Bar, Florida.

363. *Northwest Passage*, Key West, Florida.

365. *Dry Tortugas*, on Loggerhead Key, Florida.

367. *Egmont Key*, Tampa Bay, Florida.

368. *Sea-Horse Key*, Cedar Keys, Florida.

LIGHT-SHIPS.

There are no light-ships in the seventh district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are no fog-signals operated by steam or hot-air engines in this district.

DAY OR UNLIGHTED BEACONS.

The line of iron day-beacons on the shoaler portion of the great Florida Reef, and marking out its general outline along the Gulf, has been completed during the year by the erection of thirteen beacons.

This line of beacons is in two series, one on points heretofore occupied and where beacons have been renewed, and a second in new positions. The first series is distinguished by letters from A to P, and the second by numbers from 1 to 8.

BUOYS.

The buoyage of this district is in excellent condition.

[12.]

EIGHTH DISTRICT.

The eighth light-house district extends from Cedar Keys, Florida, to the Rio Grande, Texas, and embraces a part of the Gulf coast of Florida, and the coasts of Alabama, Mississippi, Louisiana, and Texas.

Inspector.—Commander Robert Boyd, jr., United States Navy.

Engineer.—James H. Simpson, colonel Corps of Engineers, brevet brigadier-general, United States Army, until December 31, 1872; A. N. Damrell, captain Corps of Engineers, brevet major, United States Army, until January 23, 1873; W. F. Raynolds, lieutenant-colonel Corps of Engineers, brevet brigadier-general, United States Army, until March 31, 1873; A. N. Damrell, captain Corps of Engineers, brevet major, United States Army, present engineer.

In this district there are—

Lights and lighted beacons.....	50
Lights finished and lighted during the year ending July 1, 1873.....	2
Light-houses for which appropriations were available, but which were not finished on the 1st of July, 1873.....	8
Light-ships, (in position).....	1
Light-ships, (for relief).....	0
Fog-signals, operated by steam or hot-air engines.....	2
Day or unlighted beacons.....	15
Buoys actually in position.....	110
Spare buoys for relief and to supply losses.....	132
Tenders (steam) Dandelion, (buoy tender) Ivy, used in engineer's constructions and repairs.....	2
Tenders (sail) Magnolia, (used in engineer's constructions and repairs,) Pharos, and Guthrie, (temporarily detailed for construction of Trinity Shoals and Timbalier light-houses).....	3

The numbers preceding the names of stations correspond with those of the list of light-houses, lighted beacons, and floating lights of the Atlantic, Gulf, and Pacific coasts of the United States, issued January, 1873.

LIGHT-HOUSES AND LIGHTED BEACONS.

370. *Dog Island, Saint George's Sound, Florida.*—As mentioned in the last annual report, the brick tower built here in 1838 was in imminent danger of destruction by the undermining of its foundation, caused by the encroachment of the sea on the south beach of the island. No funds being available to replace the light-house by the erection of a new one farther inland, and the necessity for prompt action, to prevent the extinction of the light, being imperative, it was decided to remove the lens and lantern from their perilous position and place them on the top of the keeper's dwelling, (an ordinary square wooden building on iron screw-piles,) situated farther from the beach. This was accomplished by the party engaged on general repairs, and the light is now in a position of temporary security. As the beach wears away and approaches the present location of the light, so as to endanger it, the tower will have to be rebuilt on some more permanent site, and an appropriation will be requisite. It is presumed, however, that the light is safe for some time to come, and a discussion of the merits of the proper location and character of the new tower is consequently reserved for a future report.

— *Saint Andrew's Bay, Florida.*—The amount of \$22,000 recommended in the last report for the establishment of a light as a guide to the entrance to Saint Andrew's Bay has been granted by the act approved March 3, 1873. The commerce of the bay is not very important, the surrounding country being thinly inhabited; yet there is found here a harbor unexcelled by any on the Gulf coast for vessels of not more than 18 feet draught. The principal use of the light will be, therefore, as a guide to a harbor of refuge. A survey has been made of the entrance to the bay, in order to obtain data for determining intelligently upon the most suitable plan for the structure, its location with reference to its greatest value as a light, and the most secure position in regard to any contingent changes of the topography through the denuding action of the sea. Accordingly a design of a two-story wooden dwelling on brick piers, with tower supporting the lantern attached, has been made.

The focal plan of the light (which will be of the fourth order) will have an elevation of 43 feet 8 inches above the ground, or nearly 60 feet above the water. The light-house will be situated on the main-land, facing the entrance, and in front of and a short distance from it will be placed two small beacon-lights, which will range two distinct channels into the bay, the main channel bearing toward the light north $22\frac{1}{2}^{\circ}$ east, and the other north 20° west. It is proposed to immediately begin preparations for the work at an early day.

375. *Sand Island, off entrance to Mobile Bay, Alabama.*—At the close of the last fiscal year the tower had reached a height of 9 feet 6 inches above the grade-line; and a month later it was raised to 19 feet 6 inches, when the exhaustion of the appropriation caused the suspension of operations. Enough funds were reserved to pay for the brick, which had been engaged by contract; and the shipment of them, as well as that of iron-work, to the station, was continued after the removal of the working party.

As an appropriation of \$20,000 was granted by the last Congress for the completion of the Sand Island light-house, operations were resumed in April, 1873, and the work was energetically prosecuted.

At the close of the month of July the tower was built up to a height of 113 feet above the grade-line. Its total height to the focal plane of the light will be 125 feet, or 132 feet above sea-level, and the visibility of the light will extend to a distance of seventeen and one-half nautical miles. A notice to mariners has been published, which advertises the exhibition of the light for the first day of the coming September.

The erection of a substantial wooden dwelling for the keepers is in progress. The Sand Island beacons described in the last annual report, to guide vessels clear of the neighboring shoals, will probably be established at a trifling cost, from the general appropriation for the station.

376. *Mobile Point, entrance to Mobile Bay, Alabama.*—The temporary sixth-order beacon, which for a number of years has done service here, has been replaced by a fourth-order iron tower, 30 feet in height, which, with the additional elevation of the bastion of Fort Morgan, upon which it stands, gives a height of 50 feet above sea-level to the focal plane. The light is fixed red. The iron-work of the tower was manufactured in Washington, and shipped to the station in November. Its erection on the brick and concrete foundation, which had been prepared for it, was completed in January, and on the 15th of February the old light was extinguished and that in the new tower exhibited.

377. *Dog River Bar and Choctaw Bar Channel, Mobile Bay, Alabama.*—The manner of tending these temporary range-lights was changed in December, by taking their care out of the hands of a contractor and

placing them under the immediate superintendence of the keeper of Battery Gladden light-house. For this service one of the launches formerly employed in the engineering operations of the district was detached and manned by two seamen. The change has been found to work well for the interests of the Light-House Establishment. The use of the beacons is to guide vessels through a narrow-dredged channel 45,000 feet long in Mobile Bay. Their arrangement and character is not of the best, as they were established hastily at the time of the commencement of the dredging operations, and only for temporary purposes. In the last annual report it was remarked that on the completion of the channel a change would be necessary. The time has now arrived to definitely propose a plan and recommend an appropriation. The channel does not follow a straight line from the deep water at the mouth of Mobile River to the curve of 13 feet water, at which place it ends, but there are several bends. To mark each angle with a light is an expensive manner of aiding its navigation. Experience in using the cheapest form of lights (common ships' lanterns, as at present) has showed that they are frequently liable to go out, especially in the winter season. To care for them by running from one to the other in a sail-boat is an uncertain method, as the winds are frequently contrary and the weather and sea rough. To maintain them through the provision of an especial keeper at each light would be an unwarrantable expense, both in the first cost of erecting a separate light-house provided with keeper's dwelling, at each station, and its future maintenance. It seems, then, that the most economical plan would be to mark the southern extremity of the channel with a conspicuous unlighted beacon, on cast-iron socket piles, surmounted by a hoop-iron wicker-globe about 6 feet in diameter.

The parts of such a beacon are on hand, complete, except the globe. In front of Battery Gladden, a short distance off in the water, and bearing south 53° east from it, should be established a beacon on screw-piles, provided with a sixth-order light. It would be a simple framework in which to suspend the lens at a proper height above the water, and would be connected with a small wooden tower placed on Battery Gladden Island by means of an endless wire cable, to which would be attached the lens. The light would be lighted by the keeper of Battery Gladden light-house in the small tower on the island, and drawn out to the beacon in the water by means of crank and sheaves provided, as in the case of the pier-light at Oswego. In this manner the light could be tended in the stormiest season. The beacon just described and the Battery Gladden light would range a course which would strike through the outer dumb beacon at the entrance to the dredge-channel, six and two-third miles distant from Battery Gladden light-house, and vessels coming up the bay would be enabled by keeping the range to find the dumb beacon at the south end of the channel. (Battery Gladden light-house is situated near the head of the channel, but to the eastward of it, and the above described is the only way in which it could be brought into the service of its navigation.) The angles of the channel would next be marked by dumb beacons, consisting simply of five wooden piles, four placed at the angles and one in the center of a square, and having two faces of planking nailed to the diagonal corner piles. Between the principal turn-beacons piles should be driven, not very far apart, alternately on opposite sides of the channel, and marked in some distinguishing manner. By having them close enough a vessel could navigate the channel in almost any night. To carry out the above-described system an appropriation of \$8,000 is asked.

— *Grant's Pass, between Mobile Bay and Mississippi Sound, Alabama.* —

On the 27th of December, in the year 1864, a fifth-order light was established on the south side of the channel. The tower was of the temporary kind, still standing at Sand Island, with an elevation of 25 feet to the focal plane. It soon fell into decay by the action of the sea-worms on the wood, and in 1866 was abandoned for want of funds to rebuild or repair it. For several years afterward a light was maintained by a private party, who has recently extinguished it. The Pass is a narrow channel, and affords the only water communication between Mobile Bay and Mississippi Sound. The re-establishment of the light would be a great benefit. It should be an ordinary wooden structure, on iron screw-piles, prepared for a depth of from 2 to 5 feet water. An appropriation of \$20,000 is respectfully recommended.

— *Horn Island Pass, Mississippi Sound, Mississippi.*—The appropriation of \$22,000 asked for in the last annual report having been granted, a survey of the Pass and eastern end of Horn Island was made to decide upon a plan and location for the light-house. The result of the observations was, that a fourth-order wooden structure on iron screw-piles, similar to that at Cat Island, was found to be the most suitable for the objects intended. The plans being all ready, proposals for the iron-work were invited, bids were received and opened on the 2d day of July, and the contract for the iron-work of foundation and lantern awarded to a firm in Baltimore, to be completed on or before the 21st day of October next. The superstructure will be got out by hired labor, and the building erected by the same means. It will stand on the eastern end of Horn Island, a sandy point elevated 3 feet above the water. It is expected that before the next spring the light will be in operation.

386. *Saint Joseph's Island, entrance to Lake Borgne, Louisiana.*—The palmetto-pile breakwater proposed for this station has been built. It has three sides facing around from northeast to the southeast, and meeting each other at angles of 120°. It has a total length of 260 feet. No further danger is now apprehended from the denudation of the land around the light-house.

388. *Tower Dupré, at entrance of Mississippi and Mexican Gulf Ship-Canal, Louisiana.*—The small use made of this canal, with little prospect of any increase in the future, would not warrant the erection of a light-house, and it is therefore recommended that the project of building a light at either Proctorsville or Tower Dupré be abandoned. The balance of the appropriation for Proctorsville light-station has reverted to the Treasury.

390. *Point Aux Herbes, Lake Pontchartrain, Louisiana.*—The erection of a light-house at this point has not yet been undertaken, the title to the land on which it is proposed to build not having been acquired, though the officers of the Light-House Establishment have done all in their power to forward it. The plans are all ready.

— *Errol Island, Gulf of Mexico, Louisiana.*—A light to illuminate the dark space not covered by the lights at Chandeleur and Pass à l'Outre has been recommended in several annual reports. Errol Island seems to be the proper point, as it is almost exactly midway, or twenty-six miles from Chandeleur and Pass à l'Outre light-houses. The question of its establishment has received additional force since it is expected that the proposed Fort Saint Philip Ship-Canal will soon be undertaken. The canal is intended to form a never-failing means of access from the deep water of the Gulf to the Mississippi River, for vessels of the greatest draught. It will debouch into Isle au Breton Pass, southwest, twenty-three miles distant from the selected site of the light-house. The re-entrant position of the canal entrance debars its selection, as the

point for the establishment of a sea-coast light, while the situation of Isle au Breton, just opposite, and seven miles farther seaward, would not equally enough divide the dark gap, which the proposed light-house is to fill. When the canal is built a light will be needed at its entrance. The proposed light-house on Errol Island will be useful in the navigation of Chandeleur Sound, which is much used by coasters.

The light-house should be of the first or second order, and to insure its existence, in the event of any future changes in the topography of the island, like those of the past, an iron tower on screw-piles, the same as those now building at Trinity Shoal and Timbalier Island, would be a proper one, but the Board is of the opinion that the construction of a light-house in this vicinity may be deferred till the canal approaches completion.

400. *Southwest Pass, Mississippi River, Louisiana.*—The new tower to take the place of the old one built in 1831 was, on the 1st day of July, nearly finished; since that date the remainder of the work has been completed and lighted. The iron-work for it was manufactured in Ohio and shipped by sea to the site, arriving there in December. The construction was energetically prosecuted, and a long looked for aid to the commerce of New Orleans will now guide vessels to the principal outlet of the river Mississippi. The old brick tower had sunk several feet into the soft ground, and had inclined 3 or 4 feet from the perpendicular.

For several years it had been in a dilapidated condition, and the light was of an inferior order, compared with the importance of its position. The plan for the foundation of the new light-house was designed after careful study of the treacherous nature of the soft alluvial formation of the Delta of the Mississippi. It is octagonal in shape, and 58 feet 8 inches lesser diameter. It consists, first, of 185 square piles driven 4 feet apart, to a depth of about 33 feet. At 6 feet below the tops of the piles, which are 1 foot below low water, a horizontal course of 12-inch square timbers are notched into the piles. Below the timbers a mass of shell concrete 2 feet thick is rammed about the piles, and on the timbers rests a floor of 3-inch plank. Above the flooring are a second and third course of timbers notched into the piles, and laid at right angles with each other, and diagonally to the first course. A mass of concrete is forced into the interstices of the timbers, and filled up to a height of 4 feet above the third tier, bringing the top of the foundation to about 18 inches above mean level of the water.

The superstructure is a skeleton iron tower, of the same character as those now building at Trinity Shoals and Timbalier Island, and is bolted strongly to the timbers of the foundation. It is composed of six series of eight cast-iron columns, placed at the angles of an octagon, and strongly braced and tied by wrought-iron rods. On the sixth series stands the watch-room and lantern, the ascent to which is by means of a stairway winding around the axis of the tower, and inclosed in a riveted plate-iron cylinder. The keeper's dwelling rests on the first series of columns. It is octagonal in plan, two stories in height, and is built of riveted plate-iron, sheathed inside with wood.

402. *Timbalier, entrance to bay of Timbalier, Louisiana.*—A small portion of the iron-work for this light-house was shipped from New York, and on its arrival at South West Pass, in June, was stored until the preparations for its erection could be completed.

The lumber and material for the construction of the platform, necessary to aid the work in its erection, was sent to the station by the light-house tenders Guthrie and Magnolia and landed on the beach convenient to the site. A working force was sent to the station early in July and the

building of the platform was commenced immediately on their arrival; it is proposed to urge the work forward with all possible dispatch. It is intended that the platform shall be large enough to hold the iron-work of the tower, and give sufficient room for the quarters of the working party, thus dispensing with the necessity of keeping large vessels moored close to the work.

Previous to the definite location of the site of the light-house a thorough survey of West Timbalier Island and the surrounding waters was made, as in the absence of any correct charts the nature of the bay of Timbalier was almost unknown.

The funds at present available for the erection of the tower are inadequate for its completion, and an appropriation of \$15,000 to complete it is recommended.

404. *Southwest Reef, entrance to Atchafalaya Bay, Louisiana.*—An appropriation of \$5,000 to protect the iron tower at this station from impending destruction is available. The first floor and gallery are 11 feet 9 inches above mean low water. Occasionally extraordinary tides, caused by southerly gales, visit the locality, rise nearly to the level of the floor, and cause the sea to beat with all its force against the lower part of the building. It is proposed to raise the tower off of its foundation, lengthen each of the four piles, which compose it, by bolting to them cast-iron columns, secured by a proper system of bracing, and lowering the tower again into place.

An appropriation of \$15,000 has also been made for the establishment of a steam fog-whistle. The building containing the machinery will be supported on screw-piles, and be connected with the light-house by a passage-way. It is proposed to prosecute both works at the same time as soon as the material can be manufactured. An additional appropriation of at least \$5,000 will be required for these two works.

405. *Trinity Shoal, off coast of Louisiana, Gulf of Mexico.*—The first-order iron tower for this station was shipped from New York, and stored at Southwest Pass in June, as in the case of the Timbalier light-house. The same plan of operations proposed to be pursued in the erection of the latter structure is laid out for Trinity Shoal, except that the platform will be but 100 feet square, and is intended to accommodate the workmen only, while the material will be kept on board a vessel anchored near. Greater difficulty is anticipated in putting down the platform, owing to the greater depth of water and the more exposed situation, it being twenty miles from the nearest land.

The material for the platform and the working party are now at the station, and the work of driving piles has already commenced, and will be continued as rapidly as the weather will permit.

As in the case of Timbalier, the present appropriation is insufficient to finish the tower; an additional sum of \$20,000 is needed for that purpose.

406. *Calcasieu, entrance to river and Lake Calcasieu, Louisiana.*—Strenuous efforts were made to obtain a title to the site selected for the light-house, but without any definite result. The iron work arrived in February, and for the above reason had to be stored at the depot at head of the passes, where it now remains. The old appropriation reverted to the Treasury on the 1st of July, 1873. A new appropriation of \$14,000 is asked for the purchase of land for a site, and the transportation and erection of this light-house.

409. *Bolivar Point, entrance to Galveston Bay, Texas.*—The recommendation of operations at Bolivar Point, which had been suspended for want of funds, was undertaken in August last. A party was organ-

ized in New Orleans and sent to the station. By the end of October, the tower was finished, but the light could not be exhibited until the 19th of November, by reason of delay in the arrival of the lantern-glass. The two-acre lot on which the light-house and keeper's dwelling are built was inclosed by a picket-fence.

413. *Matagorda, entrance to Matagorda Bay, Texas.*—By reason of the exhaustion of the former appropriation, the work on the construction of this light-house was suspended July 31, 1872.

Additional funds having been granted, operations were again begun last May. A few days' work sufficed to complete the brick and concrete foundation, the iron-work on the tower was completed before the close of the present month, and the new light will be exhibited, for the first time, on the 1st day of September, as advertised in the printed "notice to mariners."

The design of the tower is very much like that at Bolivar Point, being conical in form and composed of cast-iron sections bolted together. The light will be of the third order, flashing every 90 seconds. A one and one-half story keeper's dwelling, of wood, is building near the light-house. The grounds have an area of ten acres, two of which will be inclosed by a picket-fence.

418. *Brazos Island Beacon, entrance to Brazos Santiago, Texas.*—The recommendation of an appropriation of \$25,000 found in the last annual report for rebuilding this light-house is repeated. The present tower is one of several, hastily built, to serve temporary purposes, in place of those destroyed during the war. Those at Sand Island, Bolivar Point, and Matagorda, which were of a plan similar to that of Brazos Island, have been or are being replaced by suitable structures, and it is now desirable that this, the last of the kind, should give way to a more durable building. It has already been used a much longer time than was anticipated when it was erected, and in view of its condition something should be speedily done to render the light more surely permanent. The board is of the opinion, in view of the large amount of work to be done in the eighth district under existing appropriations, that an appropriation for this work should be deferred till another session of Congress.

REPAIRS.

At each of the following-named stations in the eighth district there have been repairs made, more or less extensive, during the past year:

- 369. *Saint Marks*, entrance to Saint Marks River, Florida.
- 371. *Cape Saint George*, Florida.
- 372. *Cape San Blas*, Florida.
- 373. *Pensacola*, entrance to Pensacola Bay, Florida.
- 407. *Sabine Pass*, entrance to Sabine River, Louisiana.
- 410. *Half-Moon Shoal*, Galveston Bay, Texas.
- 411. *Red Fish Bar*, Galveston Bay, Texas.
- 412. *Clopper's Bar*, Galveston Bay, Texas.
- 416. *Half-Moon Reef*, Matagorda Bay, Texas.
- 417. *Aransas Pass*, Texas.
- 418. *Brazos Island Beacon*, entrance to Brazos Santiago, Texas.
- 419. *Point Isabel*, Brazos Santiago, Texas.

It is proposed to make repairs at the following-named stations in the eighth district during the coming year:

- 379. *Round Island*, Mississippi Sound, Mississippi.
- 380. *East Pascagoula River*, Mississippi.

- 381. *Ship Island*, Mississippi Sound, Mississippi.
- 382. *Biloxi*, Mississippi Sound, Mississippi.
- 383. *Cat Island*, Mississippi Sound, Mississippi.
- 384. *Pass Christian*, Mississippi Sound, Mississippi.
- 385. *Morrill's Shell Bank*, Mississippi Sound, Mississippi.
- 387. *Rigolets*, Pleasanton's Island, Louisiana.
- 389. *West Rigolets*, east entrance to Lake Pontchartrain, Louisiana.
- 391. *Port Pontchartrain*, Lake Pontchartrain, Louisiana.
- 392. *Bayou Saint John*, Lake Pontchartrain, Louisiana.
- 393. *New Canal*, Lake Pontchartrain, Louisiana.
- 374. *Tchefuncte River*, Lake Pontchartrain, Louisiana.
- 395. *Pass Manchac*, Lake Pontchartrain, Louisiana.
- 396. *Chandeleur*, Chandeleur Island, Gulf of Mexico, Louisiana.
- 397. *Pass a l'Ostre*, Mississippi River, Louisiana.
- 399. *Head of Passes*, Mississippi River, Louisiana.
- 401. *Barrataria Bay*, Louisiana.
- 403. *Ship Shoal*, Gulf of Mexico, off coast of Louisiana.
- 410. *Half-moon Shoal*, Galveston Bay, Texas.

The following are the names of light-stations in the eighth district, not mentioned elsewhere. They are in good condition and have not required attention in the past year and most probably will not need any in the coming year:

- 374. *Pensacola Bar Beacon*, entrance to Pensacola Bay, Florida.
- 378. *Battery Gladden*, Mobile Bay, Alabama.
- 398. *South Pass*, entrance to Mississippi River, Louisiana.
- 414. *West Shoal*, entrance to Matagorda Bay, Texas.
- 415. *East Shoal*, entrance to Matagorda Bay, Texas.

LIGHT-SHIP.

408. *Galveston, inside of Galveston Bar, Texas*.—This vessel, being in need of repair, was relieved by a chartered schooner, towed to New Orleans, docked, thoroughly repaired and refitted. She is now in good order.

FOG-SIGNALS.

Pass a l'Ostre.—A 12-inch steam-whistle, in good condition.

Southwest Pass.—A 12-inch steam-whistle, in good condition.

Both of the above have had the supply-pipes of the whistles lengthened, to give increased range to the sound, the tall swamp-grass obstructing it. They are now frequently heard distinctly a distance of twelve miles.

Fog-bells have been ordered by the board and will be put up the coming year at the light-houses at *Half-moon Shoal*, *Red Fish Bar*, and *Clopper's Bar*, Galveston Bay, Texas.

Fog-bells to be rung automatically should also be placed on the light-houses to be erected at *Saint Andrew's Bay*, Florida, *Horn Island Pass*, Mississippi, and *Calcasieu*, Louisiana, from the appropriation for those stations.

Fog-bells are greatly needed at many light-stations on the west coast of Florida, and the coasts of Alabama, Mississippi, Louisiana, and Texas, and an appropriation of \$5,000 is asked for the purpose.

DAY OR UNLIGHTED BEACONS.

The day beacons in the eighth district are all in good condition. Repairs have been made to the following named:

Beacons Nos. 1, 2, and 4, composed of four palmetto piles each, entrance to River Saint Mark's, Florida.

Stake Island, Southwest Pass, Mississippi River.—Iron-pile beacon surmounted by hoop-iron globe.

North Breaker Beacon, entrance to Galveston Bay, Texas.—An iron-pile beacon surmounted by a hoop-iron globe.

The palmetto beacons mentioned in the last report as about to be established in the upper part of Pensacola Bay have been placed. They are six in number; are placed, to mark lamps having less than 5 feet of water, in Santa Maria de Galvaez and Blackwater Bay. They are composed of seven palmetto piles each, grouped in a bunch and bolted together, the central pile projecting higher than the others and capped with a barrel.

BUOYS.

The buoyage of this district is in good condition.

DEPOTS.

Buoy and Coal Depot, Fort Pickens, Florida.—This depot was thoroughly repaired and placed in perfect order.

Coal Depot, Mobile Point, entrance to Mobile Bay, Alabama.—For the convenience of the steam-tenders in the service of the district, a coal platform, 50 feet square, and inclosed by a fence, was laid during the year, at a slight cost, and 278 tons of coal were stored on it. Its situation is not of the best for the purpose, as the wharf faces the north, and being at the southern shore of the bay is exposed to the accumulated force of the waves advancing thirty miles across it. It is only during calm weather or easterly and southeasterly winds that vessels can lay along side.

Buoy and Coal Depot, head of the Passes, Mississippi River.—An appropriation of \$10,000 was granted by the act approved March 3, 1873, for the protection of the depot from the erosion of the shore.

Very recently the wharf, which for a long time threatened to give way, at last fell into the river. The great expense of building protective works and their limited duration by reason of the constant changes going on in the banks of the river, and the fact that the head of the Passes is out of the way of communication by either telegraph or mail, make it extremely advisable that the depot be changed to another locality. There seems to be no better one in this portion of the district than at the new light-house at Southwest Pass. The very substantial wharf built to aid the construction of the light-house is still there. It has a front of 67 feet and a width of 32 feet. From it a wooden pier about 700 feet long leads to the light-house. A crane and tramway, provided with trucks, are already there. By extending the wharf some 30 feet on one side would give a good coal-platform, while a buoy-shed, engineer's and inspector's store-rooms might be built on either side of the pier connecting the wharf and light-house. The wharf fronts on a sheltered bayou about three-quarters of a mile from the main channel of the Mississippi, free from all eroding action which has given such trouble at head of the Passes. The place is also in easy communication by mail and telegraph. The buoy-shed and store-house at head of the Passes could be taken down and re-erected at the new depot, and the lumber which is being used for the temporary platforms at Timbalier and Trinity Shoal could be made available when those works are finished. It is therefore recommended that the depot at head of the Passes be abandoned, and a new one established at Southwest Pass, and that the \$10,000 already

appropriated for the protection of the old depot be made available for the preparation of the new one, and an additional appropriation of \$5,000 be made for the same purpose. The combined amount of \$15,000 ought to establish a new, commodious and secure depot, better in every respect than the old one, and one which will probably never require protective works, whereas the old one, after the expenditure of the amount already appropriated for works of protection, will require an equal amount next year for a new wharf and general repairs, and a much larger amount within two years for securing it against the washing of the river, a total of probably \$30,000 or \$40,000.

[13.]

TENTH DISTRICT.

The tenth district extends from the mouth of Saint Regis River, New York, to include Grassy Island light-house, Detroit River, Michigan, and embraces all the aids to navigation on the American shores of Lake Erie, Lake Ontario, and river Saint Lawrence.

Inspector.—Commodore Napoleon Collins, United States Navy.

Engineer.—Maj. G. L. Gillespie, Corps of Engineers, United States Army, until March 31, 1873; Maj. Franklin Harwood, Corps of Engineers, United States Army, present engineer.

In this district there are:

Light-houses und lighted beacons.....	57
Light-houses finished and lighted during the year ending July 1, 1873.....	2
Light-houses for which appropriations were available, but which were not finished on the 1st of July, 1873.....	2
Light-ships.....	0
Fog-signals operated by steam or hot-air engines.....	0
Day or unlighted beacons.....	1
Buoys actually in position.....	83
Spare buoys for relief to supply losses.....	51
Tenders.....	0

485. *Cross-over Island, Saint Lawrence River, New York*.—The tower and dwelling remain as reported last year. As a measure of economy the sooner a new tower and dwelling are authorized the better, as very expensive repairs will be shortly absolutely necessary to make the building tenable, and to maintain the light. As stated last year, the structure is not worth repairing, and it would be a waste of money to do so, excepting as a matter of pressing necessity. An appropriation of \$14,000 is required for a new tower and dwelling.

488. *Rock Island, Saint Lawrence River, New York*.—The tower and dwelling are in a similar condition to that of Cross-over Island. A new tower is imperatively necessary. The dwelling might be repaired, but it is not considered economical in the end to do so, as it would only be postponing the building of a new one a few years, and it would probably cost less to build tower and dwelling together now. An appropriation of \$14,000 is required for a new tower and dwelling.

495. *Fair Haven, Little Sodus Bay, Lake Ontario, New York*.—A title for the four-acre lot, mentioned in last annual report, was obtained in November, 1872, and sealed proposals for building the keeper's dwelling were publicly invited December 23, 1872. A contract was entered into February 13, 1873, and work was commenced in the middle of March. An elevated walk was built from the beach to the beacon.

496. *Big Sodus Beacon, (front,) New York*.—A wooden beacon was built in September and October, 1872, on the Light-house Crib at the head of west pier, and a fixed white light has been exhibited since Octo-

ber 29, 1872, from a sixth-order lens illuminating 360°. The former front "Range" beacon was removed from the middle of west pier. An elevated walk 1,150 feet long was erected from new beacon.

——. *Puttneyville, Lake Ontario, New York.*—A timber beacon showing a fourth-order light will be erected in the course of the year 1873-'74.

501. *Oak Orchard, Lake Ontario, New York.*—An elevated walk, extending 800 feet to the beacon, was built in the spring of 1873.

——. *Thirty-Mile Point, Lake Ontario, New York.*—An appropriation was made at the last session of Congress for a lake-coast light at this point. The plans have been prepared and the structure will be commenced at an early day.

——. *Olcott, Lake Ontario, New York.*—A timber beacon showing a fourth-order light will be erected during the summer and fall of 1873.

508. *Dunkirk Beacon, Lake Erie, New York.*—An elevated walk was built, extending 900 feet to the beacon. The beacon is old and needs renewing. An appropriation of \$5,000 is required.

511-512. *Presque Isle Beacon, ranges Nos. 2 and 3, entrance to Presque Isle Bay, Pennsylvania,* were both rebuilt during the year. An appropriation of \$8,000 is required.

514. *Peninsula Beacon, range No. 2, Lake Erie, Pennsylvania,* being in danger of being washed into the lake by its encroachments, a protection breakwater will be built in front of it during the summer and fall of 1873.

515. *Presque Isle, Lake Erie, Pennsylvania.*—An appropriation was made June 10, 1872, for a new tower and keeper's dwelling attached. Proposals were publicly invited in July for the delivery of the necessary building materials, but no acceptable offers were made, except for the stone of foundation, the water-table, and for the metal work of tower; the other materials had to be bought in open market, and the plans approved by the Light-House Board had so far to be altered as to substitute iron for stone in the cases of sills, outside steps, and tablet, and as to use of brick, instead of stone, above the water-table. These different dispositions delayed the work so much that ground could not be broken before September 2, 1872, and the progress of the structure was furthermore made slow by the difficulty of landing materials, the shore being so dangerous that in the calmest weather only approach is possible, and that no insurance company would take any risks in vessels or cargoes; and notwithstanding all the precautions taken and delays incurred, a scow with 6,000 bricks was lost.

The masonry of the dwelling being completed, and that of the tower nearly so, by the end of November the house was roofed, the tower covered, and the openings were boarded up, and the work was suspended December 8, 1872, until April 16, 1873.

The light-house was ready for exhibiting the light and for occupancy on July 1, 1873. The buildings consist of a tower with keeper's dwelling attached, built of brick on a limestone foundation.

The apparatus is a Fresnel lens of the fourth order, showing a fixed white light, varied with red flashes, (F. W. V. R.) at intervals of one minute, the height of focal plane above lake level being 57 feet. Arc of visibility is from E. S. E. $\frac{1}{2}$ E. by northward to S. W. by W. The light will be exhibited on and after July 12, 1873.

516. *Conneaut, Lake Erie, Ohio.*—The keeper's dwelling was completed and accepted. The beacon-crib is in such a ruinous condition that extensive repairs are imperatively necessary, but inasmuch as these repairs would cost nearly as much as a new beacon at the head of west pier, a site much more suitable and more convenient of access to the

keeper's dwelling, which is on the opposite side of the river from the present beacon, will be placed there. An appropriation of \$4,000 is required for a new beacon.

517. *Ashtabula, Lake Erie, Ohio.*—An appropriation was made March 3, 1873, for building a new pier-head beacon. As an extension of the west pier is contemplated, on the head of which the new beacon is to be placed, the construction of the same is deferred, and it is recommended to continue the appropriation to June 30, 1875.

519. *Grand River, Fairport, Lake Erie.*—The west pier of entrance to the harbor at this station is being extended 400 feet, and as the frame beacon is very old and needs renewing, it should be taken down and a new frame beacon should be erected at the pier-head of the new extension. An appropriation of \$4,000 is required.

520. *Cleveland, Lake Erie, Ohio.*—The buildings were successfully completed, and the dwelling occupied by January 1, 1873. The light has been exhibited from the new tower since the opening of navigation of 1873. The station is now in fine order.

521. *Cleveland, Beacon No. 1, Lake Erie, Ohio.*—Being in a ruinous state, and having settled considerably to the east, should be rebuilt. Complaints have been made of the insufficiency of the pier-lights at this place, and it has been suggested that a fixed red light of the fifth or sixth order should be placed at the pier-head in lieu of the pair of common lanterns which are now there. The matter will have the attention of the board. An appropriation of \$10,000 is required.

523. *Black River, Lake Erie, Ohio.*—This station has no keeper's dwelling. An appropriation of \$4,000 was asked for last year for the construction of a frame dwelling similar to the one at Ashtabula, Ohio, but was not granted. On account of the considerable rise in the price of real estate in the village, an appropriation of \$5,000 is required, and is earnestly urged as a measure of economy, as the place is growing rapidly and the value of property steadily increasing.

525. *Huron, Lake Erie, Ohio.*—The title-papers being accepted by the Attorney-General in August, the contractors collected materials immediately and began the construction of the keeper's dwelling in September. After serious delays, occasioned particularly by sickness of the workmen, the dwelling was completed in January, and occupied on February 1, 1873.

— *Sandusky Bay, Ohio.*—Access to the city wharves is had from Cedar Point over a shoal through which the United States has been dredging, and will shortly complete a channel over the most favorable ground, but which will have two turns or elbows at present marked by buoys. These buoys are continually in danger of being carried away by rafts or barges, and when this occurs the channel is left undefined, often resulting in serious delays to shipping. These turning-points should be permanently defined, and it is therefore respectfully recommended to establish two day-beacons of construction similar to that located at Dunkirk, N. Y. An appropriation of \$12,000 is required.

533. *Maumee Outer range, (rear.)*—An appropriation of \$12,000 was asked for last year (see last annual report) for erecting two day-beacons in the southwest channel. A board of engineer officers, engaged in making plans for the improvement of the channels, recommended in the early part of 1873, instead of these beacons, two iron light-houses, and an estimate was made for \$40,000.

The reasons given in advocating the establishment of day-beacons in Sandusky Bay, are still more cogent in this instance, for scarcely a month elapses during the season of navigation without one or the other

of the can-buoys being carried away, while the displacement of one or more of the spars is of weekly occurrence.

An appropriation of \$14,000 would be required for two day-beacons in the outer range.

538. *Monroe, Lake Erie, Michigan.*—The keeper's dwelling is in a ruinous condition; has no foundation, except a few rotten logs, and has a very exposed position, now entirely unsafe.

The pier-head needs renewal, but cannot be touched without endangering the dwelling. Eighty rods back from its present position, there is a safe beach about 5 feet high above the water.

It is recommended to build a house there of the same model as at Oak Orchard or Fair Haven, New York, leaving the tower for the present, which is on a safe pile foundation.

An appropriation of \$5,000 is required for building keeper's dwelling.

— *Point Mouillé, Lake Erie, Michigan.*—Constant casualties have occurred, especially during the fall of 1872, by reason of vessels grounding on Bar Point, a dangerous shoal jutting out from the Canada shore. As this shoal is in Canada waters, the United States can take no measures there for the preservation of our commerce. Yet, last year, the pecuniary loss incurred there to citizens of the United States, if saved, would not only have sufficed to establish a light, but also to maintain it for several years.

The loss occurs in this wise: Vessels entering and leaving river Detroit, notwithstanding the aid of Bois Blanc (Canadian) and Gibraltar (American) lights, have no definite guide as to when to change their course to their destination on Lake Erie, or *vice versa* in going into the river Detroit. Hence many vessels, especially in heavy weather, turning too soon, come to grief on Bar Point Shoal.

It has been suggested that all this can be avoided by establishing off Point Mouillé (see topographical chart of west end of Lake Erie) a beacon-light in such a position that vessels rounding it can take their course either to or from Detroit with perfect safety.

The Board is informed that the beacon need stand in not more than 24 feet water on a foundation of compact sand and gravel.

The matter, which is deemed of importance, will have the immediate attention of the Board.

539. *Gibraltar, Detroit River, Michigan.*—An appropriation was made, June 10, 1872, for rebuilding the tower and dwelling; sealed proposals were publicly invited, in July, for the delivery of the necessary materials, but without result. Except the metal-work for the tower, the materials had to be purchased in open market.

A temporary tower was built, and a light from a steamer-lens was exhibited August 10, 1872.

The old tower was removed, as also the old dwelling, and the new buildings, a tower with dwelling attached, of brick, erected upon the light-house lot.

The buildings were completed in January, 1873, and the dwelling occupied February 1, 1873.

The focal plane of the new tower is 47 feet above the level of the river Detroit.

REPAIRS.

At each of the following-named stations in the tenth district there have been made repairs and renovations, more or less, during the year:

486. *Sister Island*, river Saint Lawrence, New York.

488. *Rock Island*, river Saint Lawrence, New York.

489. *Tibbett's Point*, Lake Ontario, New York.

- 490. *Galloo Island*, Lake Ontario, New York.
- 491. *Horse Island*, Lake Ontario, New York.
- 493. *Oswego*, Lake Ontario, New York.
- 498. *Big Sodus Bay*, Lake Ontario, New York.
- 499. *Genesee*, Lake Ontario, New York.
- 501. *Oak Orchard*, Lake Ontario, New York.
- 502. *Niagara Fort*, mouth of Niagara River, New York.
- 503. *Horseshoe Reef*, Buffalo, New York.
- 504. *Buffalo Breakwater*, north end Lake Erie, New York.
- 506. *Buffalo*, light-station and depot.
- 507. *Dunkirk*, Lake Erie, New York.
- 509. *Erie Harbor*, Pennsylvania, Lake Erie, Pennsylvania.
- 510. *Presque Isle*, *Beacon range*, Erie, Pa., No. 1-2.
- 513, 14. *Peninsula-Ranges* 1-2, Erie, Pa.
- 516. *Conneaut*, Lake Erie, Ohio.
- 517. *Ashtabula*, Lake Erie, Ohio.
- 518. *Grand River*, Lake Erie, Ohio.
- 521. *Cleveland Beacon*, Cleveland, Ohio.
- 524. *Vermillion*, Lake Erie, Ohio.
- 525. *Huron*, Lake Erie, Ohio.
- 526. *Cedar Point*, Lake Erie, Ohio.
- 527. *Cedar Point Beacon*, Lake Erie, Ohio.
- 531. *Turtle Island*, Lake Erie, Ohio.
- 532. *Maumee Outer range*.
- 534. *Maumee Middle range*.
- 536. *Maumee Inner range*.

Stations at which repairs in the tenth district will be made during the next year :

- 484. *Ogdensburgh*, river Saint Lawrence, New York.
- 486. *Sister Island*, river Saint Lawrence, New York.
- 487. *Sunken Rock*, river Saint Lawrence, New York.
- 490. *Galloo Island*, Lake Ontario, New York.
- 491. *Horse Island*, Lake Ontario, New York.
- 492. *Stony Point*, Lake Ontario, New York.
- 495. *Fair Haven*, Lake Ontario, New York.
- 498. *Big Sodus Bay*, Lake Ontario, New York.
- 499. *Genesee*, Lake Ontario, New York.
- 502. *Niagara Fort*, mouth of Niagara River, New York.
- 504. *Buffalo Breakwater*, (north end,) Buffalo, N. Y.
- 507. *Dunkirk*, Lake Erie, New York.
- 509. *Erie Harbor*, Lake Erie, Pennsylvania.
- 515. *Presque Isle*, Lake Erie, Pennsylvania.
- 516. *Conneaut*, Lake Erie, Ohio.
- 517. *Ashtabula*, Lake Erie, Ohio.
- 518. *Grand River*, Lake Erie, Ohio.
- 524. *Vermillion*, Lake Erie, Ohio.
- 525. *Huron*, Lake Erie, Ohio.
- 526. *Cedar Point*, Lake Erie, Ohio.
- 528. *Marblehead*, Lake Erie, Ohio.
- 529. *Green Island*, Lake Erie, Ohio.
- 530. *West Sister*, Lake Erie, Ohio.
- 531. *Turtle Island*, Lake Erie, Ohio.
- 532. *Maumee Outer range*, Lake Erie, Ohio.
- 534. *Maumee Middle range*, Lake Erie, Ohio.
- 536. *Maumee Inner range*, Lake Erie, Ohio.
- 540. *Mamajuda*, Detroit River, Michigan.
- 541. *Grassy Island*, Detroit River, Michigan.

LIGHT-SHIPS.

There are no light-ships in this district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are no fog-signals operated by steam or hot air in this district.

DAY OR UNLIGHTED BEACONS.

Dunkirk Harbor, New York, in good order.

BUOYS.

The buoyage of the district is reported in good order.

DEPOT.

The depot at Buffalo, New York, is in good order, and fills all the wants of the district.

[14.]

ELEVENTH DISTRICT.

The eleventh district embraces all aids to navigation on the northern and, northwestern lakes, above Grassy Island light-station, Detroit River, and includes Lakes Saint Clair, Huron, Michigan, and Superior, and the straits connecting them.

Inspector.—Commodore Alexander Murray, United States Navy.

Engineer.—To May 1, 1873, Maj. O. M. Poe, Corps of Engineers, Bvt. Brig. Gen., United States Army; after that date Maj. Godfrey Weitzel, Corps of Engineers, Bvt. Maj. Gen., United States Army.

There are in this district:

Light-houses and lighted beacons.....	100
Light-houses finished and lighted during the year ending July 1, 1873.....	5
Light-houses for which appropriations were available, but which were not finished on the 1st of July, 1873.....	15
Light-ships.....	0
Fog-signals, operated by steam or hot-air engines.....	7
Day or unlighted beacons.....	1
Buoys actually in position.....	145
Spare buoys for relief, and to supply losses.....	84
Tender (steam) Haze, buoy-tender and supply vessel, (common to tenth and eleventh districts).....	1
Tender (steamer) Warrington, (used in engineer's constructions and repairs)....	1
Tender (sail) Belle, (used in engineer's constructions and repairs).....	1

The numbers preceding the names of stations correspond with the light-house list of the northern and northwestern lakes, issued January 1, 1873.

542. *Windmill Point, Michigan, entrance to Lake Saint Clair.*—This station was built in 1838 and refitted in 1867. It is an important station, as it is a guide to the whole commerce of the lakes to Lake Saint Clair and the Detroit River. Both tower and dwelling are old and dilapidated, and new structures are recommended at a cost of \$18,000.

544. *Saint Clair Flats Beacon, Lake Saint Clair, Michigan.*—It having become evident that the crib which surrounds this beacon was settling and drawing with it the tower, a survey was made of its condition on the 18th May, 1873. It was found that the north corner of the crib was 1.51 feet lower than the south corner, and the tower at the focal plane was $5\frac{1}{2}$ inches out of plumb. On the 5th August, 1873, another survey was made, and the north corner found to be 1,665 feet lower than the

south, and the tower 5.95 inches out of plumb. This shows considerable movement in about two and a half months. The drawings of this station show that the tower is founded upon piles driven very deeply, and the crib is built close against the tower on all sides. The only way in which this can be remedied is to rebuild the crib, and for this purpose an appropriation of \$10,000 is asked.

545-546. *Saint Clair Flats Canal*.—The work of protecting the lower wing of the west dike of the canal, upon which No. 545 is founded, has been completed, and the station is now in a secure condition.

547. *Fort Gratiot Light-Station, Lake Huron, Michigan*.—The greatest necessity exists for a new dwelling at this station, the one now used having been built fifty-three years ago, and is no longer worth repairing. An estimate of \$10,000 is submitted for the purpose.

— *A lake coast-light between Fort Gratiot and Point Aux Barques, Lake Huron, Michigan*.—The recommendation contained in the annual reports for several years past, for a coast-light to divide the long distance between Fort Gratiot and Point Aux Barques, is respectfully repeated. No argument seems to be necessary to show the necessity for this light, and an estimate of \$40,000 is submitted.

Port Austin, Lake Huron, Michigan.—The steps necessary to obtain the requisite site and begin the construction of the station have been taken.

549. *Tawas, (Ottawa,) Lake Huron, Michigan*.—This station was originally built on the end of Tawas Point, on the north shore of Saginaw Bay, Michigan. Since that time the point has steadily made to the southward and westward, and the extremity of it is now more than a mile from the light. No extensive repairs or improvements have been made, as the necessity for the removal of the light has long been foreseen. It is intended to guide into the harbor of Tawas, which, from its situation so near the mouth of the much-dreaded Saginaw Bay, is of great value, and much resorted to for refuge. The construction of a light on the extremity of the present point, if possible, would be quite expensive, and it is an open question whether some other disposition should not be made to meet the requirements of navigation. An estimate of \$30,000 is submitted for a light or lights to guide into Tawas Bay, Michigan, leaving the proper arrangement to future discussion.

551. *Saginaw Bay, Lake Huron, Michigan*.—The present dwelling is very old and dilapidated. It was originally built of rubble masonry, and has been repaired until no longer worth repairing. Nothing short of a new dwelling will be economical, and an estimate of \$8,000 for building one is submitted.

557. *Spectacle Reef, Lake Huron, Michigan*.—The important work at this place has been carried on during the year with all possible expedition and success. At the close of the month of June, 1872, six courses of stone had been cut and set, and the six succeeding courses had been prepared at the harbor and then transferred to the crib. Up to the 15th of August, the eleven succeeding courses of stone had been set in the tower. This brought the work up to the seventeenth course inclusive, completing the entire cut-stone masonry of the solid portion of the tower. At the close of the season of 1872, the masonry had been advanced to the setting of the fifth upper course inclusive, except one stone not delivered in time to be used, but which was subsequently received. During the month of October a cargo of stone was delivered, which completed the entire quantity of cut-stone required. The cutting of the stone had been continued at the harbor to the completion of the tenth upper course.

A severe gale in the month of September had done considerable damage, though only of a temporary character, exposing the east face of the crib where it had not been sheathed to protect it from the ice during the winter, sweeping away the temporary cribs, and nearly destroying the workmen's quarters. The quarters were rebuilt, other repairs made, and the sheathing completed as far as was intended, with the exception of the east side, which was left until the following season.

The gale which occurred on the night of the 28th of September continued during the following morning. It was from the northeast, and of unusual severity. Some idea of its violence, and the damage done, may be had from the description by the superintendent of construction, who states:

The sea burst in the doors and windows of the workmen's quarters, tore up the floors and all bunks on the side nearest the edge of the pier, carried off the walk between the privy and pier, and the privy itself, and tore up the platform between the quarters and the pier. Everything in the quarters was completely demolished, except the kitchen, which remained serviceable. The lens, showing a temporary light, and located on top of the quarters, was found intact, but out of level. Several timbers on the east side of the crib were driven in some four inches, and the temporary cribs were completely swept away. The north side is now so filled up that the steamer can no longer lie there. A stone weighing over thirty pounds was thrown across the pier, a distance of 70 feet; but the greatest feat accomplished by the gale was the moving of the revolving derrick from the northeast to the southwest corner. At 3 o'clock in the morning the men were obliged to run for their lives, and the only shelter they found was on the opposite (the west) side of the tower. The sea finally moderated sufficiently to allow them to seek refuge in the small cement shanty standing near the southeast corner of the crib. Many lost their clothing.

The position selected for the new quarters for the workmen was regarded as the most sheltered as it is inside the circular track, on the north side where the sea is not so heavy.

The temporary cribs having been carried away, the east face of the crib was left as much exposed as the others, and therefore the same protection by sheathing was required, but, owing to the lateness of the season, this could not be put on. The precaution was taken, however, to fill with stone those compartments of the crib, which have been occupied as boiler and coal rooms. The season's work at the station was brought to a close on the 31st of October, and with the exception of two men left to take care of the temporary light on the pier, the working party returned to Detroit. On the close of navigation the two men referred to were brought away, and two others left to take charge of the shore-station at Scammon's Harbor, until the ensuing spring.

During the month of April, 1873, a crane had been constructed for setting the stone in the upper courses of the tower, materials for the work had been ordered, and a working party organized and ready to leave for the site of the station. But owing to the unusually late opening of navigation through the Straits of Mackinac the workmen did not reach their destination until the 8th of May. Even at that date it was found necessary to remove great quantities of ice from the pier of protection, before work can be recommenced. The labor of cutting the stone at the depot at Scammon's Harbor was immediately resumed, and all the appliances and machinery, both at the harbor and at Spectacle Reef, were overhauled and put in working order. During the winter, the portion of the workmen's quarters remaining from the wreck caused by the gale of the previous fall, from which the temporary light had been exhibited, was carried away by the ice, and together with the lantern totally destroyed. This was not unexpected, and in view of the probable result, the lens had been removed and stored in a place of security. In the meantime, until a new tower and lantern could be built,

a light from an ordinary hand-lantern was exhibited and answered the purpose.

The fog-signal was uninjured, and was sounded as usual whenever necessary.

At the close of the month of June the cutting and fitting of the upper courses of stone had been completed to the sixteenth course inclusive. On the reef, after the erection of the crane, the setting of the sixth and seventh and the greater part of the eighth upper courses was completed. This very nearly finishes the masonry of the tower to the height of 50 feet above the water level. Various minor details connected with the work have also been completed, so that there is still hope that with a vigorous pushing of the work, and if no unforeseen obstacle occurs, it may be finished by the close of the season; or perhaps, with the exception of some of the interior details, this gratifying result may be accomplished, and, with the funds now available.

Mackinac or vicinity, Straits of Mackinac, Michigan.—The approach to the town and harbor of Mackinac from the westward is quite difficult at night. For many years a light-house to mark this approach has been recommended, but as yet no appropriation since that of 1854 (which long since reverted to the Treasury) has been made. The exact location of the desired light is somewhat in doubt, and an appropriation of \$15,000 for a light-house and fog-signal at Mackinac or vicinity, Straits of Mackinac, is respectfully recommended.

562. *Saint Helena, Michigan.*—The erection of a tower and dwelling, connected by a covered way, at this site, was begun about the middle of September, 1872, under appropriation made by act approved June 10, 1872. At the close of the season, November 9, the base of the tower and the masonry of the covered way were completed in readiness for the brick-work, and with the exception of one 6-inch course, the masonry of the main building was finished to the water-table. On the 9th of May, 1873, the work was resumed, and by the 30th of June the entire station was completed, except setting up the lens and some other minor details. Four men were left at the station to finish up, which will require but a short time.

— *Little Traverse, Lake Michigan, Michigan.*—The recommendation contained in the last annual report for a light-house and fog-signal to mark this fine harbor of refuge, and make it available at all times, is respectfully renewed. It has been proposed, however, to substitute a steam fog-signal for the bell recommended last year; if this substitution is approved, the estimate of last year must be increased to \$15,000.

— *Frankfort pier-head light.*—A pier-head light has just been erected at this place. A keeper's dwelling, at a cost of \$5,000, is recommended.

572. *Manistee, Lake Michigan, Michigan.*—The rebuilding of this station, destroyed by the great fire of October 8, 1871, was commenced in the month of July last and completed in September.

574.—*Père Marquette, Lake Michigan, Michigan.*—This station is still without a keeper's dwelling. The last two annual reports contained recommendations for an appropriation therefor, but none has yet been made. The estimate of \$5,000 for the purpose is respectfully renewed.

— *Pentwater, Lake Michigan, Michigan.*—A pier-head beacon-light has been erected at the outer end of the south pier at Pentwater, and connected with the shore by an elevated walk. The light was first exhibited on the 20th June, 1873. A keeper's dwelling at a cost of \$5,000 is recommended.

575. *Petite Point au Sable, Lake Michigan, Michigan.*—The site for

this station having been selected, and other preliminaries completed, a working party was placed on the ground and operations commenced in April last. A dock has been built for landing material, provisions, &c., and temporary buildings erected for the accommodation of the party and protection of the material. Excavations for foundations of the tower and dwelling have been made, and piles driven for the foundation of the tower. The coffer-dam has been built, the water pumped out, and all in readiness to commence laying the concrete.

576. *White River, Lake Michigan.*—This light marks the entrance to the White River, on the banks and near the mouth of which are two thriving places, Whitehall and Montague. Very large interests, especially in lumber, are centered here, and a larger light than the present pier light should be placed here. There is therefore recommended an appropriation for a new station at a cost of \$15,000.

581. *Holland, Lake Michigan, Michigan.*—The appropriation of the necessary funds for a keeper's dwelling at this station was made by act approved June 10, 1872. The long delay in perfecting the title has, however, prevented the work being carried on at an earlier date. It will be taken in hand in a short time.

585. *Saint Josephs pier-head light, Lake Michigan, Michigan.*—The work of removing the beacon to the outer end of the pier, and the construction of an elevated walk, were brought to completion in November last.

588. *Calumet, Lake Michigan, Illinois.*—The difficulties in the way of obtaining title to the site of this station having at length been surmounted, the work of repairing and renovating the station was taken in hand during the month of May and completed before the 30th June, 1873.

589-590. *Chicago main and pier lights, Lake Michigan, Illinois.*—Cracks have developed in the foundation of the main light, and extensive repairs may be necessary. The extent of the injury can only be determined by a close examination, which will be made at as early a day as practicable. Attendance upon the pier light is very difficult in bad weather. It has been suggested to use ordinary illuminating gas, controlled from the main light, and thus avoid the necessity for visiting it when the weather is bad. It is doubtful whether such an experiment would be successful, since it failed under less unfavorable circumstances at Cleveland, because of condensation and freezing.

591. *Grosse Point, Lake Michigan, Illinois.*—Proposals for the construction of a second-order station at this point were invited by advertisement, and opened on the 13th August, 1872. The lowest bid was accepted, and articles of agreement were duly entered into. The work of excavation for the foundations of the tower, covered way, and dwelling, was commenced in September, and by the close of the season's work in November, the stone-work of the dwelling had been brought up to the grade, and the drains partially made. After some vexatious delays, attributed by the contractor to the inclemency of the weather, work was suspended for the winter, except the delivery of material. In April work was resumed, and during this month and the month of May good progress was made, the piles having been driven and the concrete laid for the foundation of the tower and the stone-work begun, while the brick-work of the dwelling was carried nearly to completion, as well as the roofs of the verandas, kitchens, and woodsheds, and a portion of the roof of the main building. By the 30th June, the tower was completed as far as the setting of the last course of the water-table, the passage-way and the oil-room finished to the roof, and the outside of dwelling nearly completed, having received one coat of paint. The blinds were all hung, the upper floors laid, the ceilings lathed, and the partitions of the main stairs built, and all the drains completed.

— *Racine Point, Lake Michigan, Wisconsin.*—The recommendation contained in the last three annual reports, that a lake coast-light and fog-signal be established on Racine Point is respectfully renewed, and an estimate of \$40,000 submitted therefor. This work is much needed, not only to satisfy the demands of the general commerce of Lake Michigan, but to aid in indicating the position of a very dangerous outlying reef upon which several wrecks have occurred.

596. *Racine pier-head light, Lake Michigan, Wisconsin.*—The erection of a pier-head beacon, and elevated walk to connect it with the shore, was begun in July, 1872, and a light exhibited for the first time on the 5th of September following.

597. *Milwaukee pier-head light, Lake Michigan, Wisconsin.*—The work of erecting a beacon at the outer end of the north pier, at the harbor of Milwaukee, and connecting it with the former beacon, was commenced in August, 1872. The beacon was completed and a light exhibited from it on the evening of October 30, and the elevated walk was finished in November.

— *Twin River Point, Lake Michigan, Wisconsin.*—The requisite site for a light-house at this point has been selected, and all the preliminaries completed. As soon as the title to the site has been perfected, which will doubtless soon be done, the construction of the buildings will be commenced, and completed as soon as possible.

— *Sturgeon Bay ship-canal, Lake Michigan, Wisconsin.*—At the Lake Michigan end of this important work a light and fog-signal should be established. The canal is being pushed vigorously, and there is no doubt that it will be completed as soon as a light-house can be built; and an appropriation of \$40,000 for the purpose is recommended.

— *North Bay, Lake Michigan, Wisconsin.*—By act of Congress approved July 15, 1870, an appropriation of \$7,500 was made for the purpose of establishing a light or lights to enable vessels to enter this harbor, and a price for the site required was agreed upon with the owner. But it was found impracticable for him to make a good title before the 30th of the following June, when the appropriation reverted to the Treasury. It is recommended that the amount be re-appropriated, and another attempt made to obtain title.

— *Poverty Island, Lake Michigan, Michigan.*—All the requisite preliminaries have been completed, and the erection of a light-house at this point, under the act of March 3, 1873, will be commenced before the close of this season.

614 and 615. *Grassy Island, Green Bay, Wisconsin.*—Both beacons, as well as the walk connecting them, were completed in October, 1872, and lighted for the first time November 15.

619. *Big Sable, Lake Superior, Michigan.*—The site has been selected, title obtained, plans approved by the board, and the construction of the buildings will be begun early in July of this year, and completed as soon as possible.

— *Stannard's Rock, Lake Superior, Michigan.*—Preparations are being made to begin the survey and examinations provided for at this place by act of March 3, 1873, and the survey will be completed as soon as possible. There can be no doubt as to the practicability of building a light-house to mark this dangerous rock, and it can be done now cheaper than at any future time, as the costly apparatus and machinery used at Spectacle Reef is now available for use elsewhere, and being especially adapted to works such as this must be can be at once transferred. The rock is nearly twenty miles distant from the nearest land, and forty from a suitable harbor, and the tower will probably be located

in water of about 11 feet in depth, facts which indicate a structure of the most substantial and costly kind known in light-house engineering. Because of the uncertainties attending such a construction, no detailed estimate of the probable cost can be given, but it is perfectly safe to say that it will not be less than \$300,000. Large as this sum appears to be, it is believed that the outlay is fully warranted by the necessities of the Lake Superior navigation, and an appropriation of \$200,000 is recommended with which to begin the work.

— *D'Anse, Lake Superior, Michigan.*—The site of the proposed light-house at this place, provided for by act approved March 3, 1873, has been selected, and the owners have promised to perfect the title as soon as possible, after which no unnecessary delay will take place in erecting the requisite structures and exhibiting the light.

— *Eagle Harbor, Lake Superior, Michigan.*—The attention of the board has been called by the Chief of Engineers of the Army to the necessity of range lights to enter this harbor, and it will take early steps to determine the amount necessary for the purpose.

— *Portage Lake Ship-Canal, Lake Superior, Michigan.*—As soon as the title to the site required has been conveyed to the United States the construction of the buildings will be commenced and the light established as soon as possible, an appropriation having been made for the purpose.

— *Outer Island, Lake Superior, Wisconsin.*—Under the appropriation made by act of March 3, 1873, the construction of the building required at this new station will be begun during the present season and pushed to completion as soon as possible.

— *Sand Island, Lake Superior, Wisconsin.*—The remarks of last year's report concerning the necessity for a light-house on this island, and the estimates therefor, are respectfully renewed.

642. *Du Luth, Lake Superior, Minnesota.*—After much delay the keeper's dwelling and as much of the elevated walk as can be built at present were completed during the month of May. Owing to the damage sustained by the pier in a storm, last fall, it is not in fit condition to receive the beacon, and work has been suspended until the repairs to the pier are completed, when the contractor will be required to finish the beacon. Meanwhile a temporary light is exhibited from the outer end of the north pier of the canal.

— *Rock Harbor, (Isle Royale,) Lake Superior, Michigan.*—The necessary examinations and measurements of the old tower and other buildings at this station have been made with a view to their renovation and the re-establishment of the light. The act of March 3, 1873, provides "for a light-house on Isle Royale, Lake Superior." The site for this has not yet been selected, but the matter will receive attention as soon as the isolated locality can be reached.

— *Passage Island, Lake Superior, Michigan.*—The annual report for the last two years has contained a recommendation for a light-house on Passage Island, together with an estimate of cost, but no appropriation has yet been made. The recommendation and estimate (\$18,000) are respectfully renewed. Some arguments have been advanced to show that the appropriation for a light-house on Isle Royale might be used for the purpose, but with these the board does not agree, as Passage Island is an entirely distinct island, at a distance of three and one-half miles from the most easterly point of Isle Royale.

PIER-HEAD LIGHTS.

The work of establishing pier-head lights is being continued as rapidly as circumstances permit. As the erection of these lights depends upon the extension of the harbor improvements it is not practicable to make an estimate in detail, but the amount of \$15,000 in the aggregate will certainly be required in this district for this purpose.

REPAIRS.

Repairs of greater or less extent have been made or are in process of execution at the following stations:

545. *Saint Clair Flats Canal*, (lower light.)

547. *Fort Gratiot.*

548. *Point aux Barques.*

549. *Tawas*, (Ottawa.)

551. *Saginaw Bay.*

553. *Thunder Bay Island.*

554. } *Presque Isle Ranges.*

555. }

556. *Presque Isle.*

558. *Detour.*

—, *Detour Fog-Signal.*

559. *Bois Blanc.*

560. *Sheboygan.*

563. *Waugoshance.*

564. *Skilligallee.*

569. *Mission Point.*

572. *Manistee.*

576. *White River.*

584. *Saint Joseph.*

586. *Michigan City.*

588. *Calumet.*

589. *Chicago.*

593. *Kenosha.*

610. *Eagle Bluff.*

611. *Chamber's Island.*

613. *Tail Point.*

617. *Point Iroquois.*

618. *White Fish Point.*

—, *White Fish Point Fog-Signal.*

624. *Marquette.*

635. *Eagle Harbor.*

639. *La Pointe.*

641. *Minnesota Point.*

Repairs and improvements are required at the following stations and will be made during the ensuing year:

548. *Point aux Barques.*

550. *Charity Island.*

553. *Thunder Bay Island.*

554. } *Presque Isle Ranges.*

555. }

556. *Presque Isle.*

558. *Detour.*

559. *Bois Blanc.*

560. *Cheboygan.*

561. *McGulpin's Point.*

- 566. *Beaver Island.*
- 569. *Mission Point.*
- 570. *South Manitou.*
- 577. *Muskegon.*
- 581. *Holland.*
- 590. *Chicago Beacon.*
- 606. *Port du Mort.*
- 609. *Escanaba.*
- 613. *Tail Point.*
- 617. *Point Iroquois.*
- 620. *Grand Island.*
- 621. *Grand Island Harbor.*
- 622. } *Grand Island Harbor Ranges*
- 623. }
- 628. } *Portage Ranges.*
- 629. }
- 631. *Gull Island.*
- 637. *Ontonagon.*
- 638. *Michigan Island.*
- 639. *La Pointe.*

BUOYS.

Buoys marking the channel in Detroit and Saint Clair Rivers, and buoys marking the dangers to navigation in the Straits of Mackinac and adjacent waters, are regularly attended to by the light-house and buoy tender Haze, placing them on the opening of navigation each year and removing them at the close, stowing the buoys belonging to the Straits of Mackinac and adjacent waters at light-house depot, Scammon's Harbor, and those belonging to Detroit River and Straits of Saint Clair at light-house depot, Detroit. All other buoys in the district are attended by contract.

DEPOT.

Under the act of June 10, 1872, the work on the light-house depot at Detroit has progressed during the year. A dwelling for the store-keeper was built and inclosed by a fence, and is occupied. A board fence was erected along the western side of the basin, between that and the adjoining glue-factory. Towards the close of last season the walls of the third story of the store-house were finished to receive the brackets, and covered with a temporary roof to protect it from the weather while operations were suspended for the winter.

In April, 1873, the work was resumed, the temporary roof removed, and the construction of the fire-proof roof of iron and slate carried to completion. Floors of wood were laid in some of the rooms, great care being exercised to see that the space between them and the supporting arches was completely filled with sand well rammed in. The landing-pier is completely worn out. It has been repaired until the supporting piles are no longer safe. No heavy weight can now be landed upon it, and an appropriation of \$8,000 for building is urgently recommended. The supply of oil for the entire lake region is landed at this depot, and as the system of lights on the lakes increases, the importance of this depot increases. Designed less than five years ago, upon a scale which was then deemed ample, it is already apparent that some extension of the buildings and conveniences will be required before many years, in order to secure all the benefits of the depot.

FOG-SIGNALS.

The five steam fog-signals which have been in use in the district during the year have given great satisfaction. Five more have been ordered for points, as follows: Marquette, Skillagallee, Manitou Island, Outer Island, and Huron Island.

Similar signals are needed at the following points, viz: McGulpin's Point, Grand Haven, Port du Mort, Pottawatomie, Gull Rock, and Granite Island; and an appropriation of \$25,000 for the purpose of establishing them is recommended.

TENDERS.

As previously reported, the Haze, (screw steamer,) used as a supply-vessel for both the lake districts and buoy-tender for a portion of the eleventh district, is old and nearly worn out. For the last two years she has been used solely for inspection, delivering supplies, and in taking care of the larger buoys of the eleventh district. She has a very light frame, and it is not deemed best to recommend any extensive repairs. She was not built for the light-house service, but was purchased in an emergency; and while of excellent model and great economy in consumption of fuel, has a light frame, and has deteriorated to such an extent that it is recommended she be rebuilt; and for this purpose an appropriation of \$30,000 is respectfully recommended.

SURVEYS OF LIGHT-HOUSE SITES.

The pressure of other duties has prevented as rapid a prosecution of this work as is desirable. The surveys completed since last report are Tawas, (Ottawa Point,) Saint Joseph, and Holland. In addition, a number of preliminary surveys, in connection with light-houses now building or to be built, have been made. It is intended to continue the work in accordance with a settled plan of the Board as rapidly as practicable.

[15.]

TWELFTH DISTRICT.

CALIFORNIA.

This district embraces all aids to navigation on the Pacific coast of the United States between the Mexican frontier and the southern boundary of Oregon, and includes the coast of California.

Inspector.—Commander Charles J. McDougal, United States Navy, until December 1, 1872; Capt. James H. Spotts, United States Navy, present inspector.

Engineer.—Maj. N. Michler, Corps of Engineers, brevet brigadier-general, United States Army.

In this district there are—

Light-houses and lighted beacons	16
Light-houses finished and lighted during the year ending July 1, 1873.....	1
Light-houses for which appropriations were available, but which were not finished on the 1st of July, 1873	5
Light-ships	0
Fog-signals, operated by steam or hot-air engines.....	6
Day or unlighted beacons.....	1
Buoys actually in position.....	40
Spare buoys for relief and to supply losses.....	26
Tender Shubrick, common to twelfth and thirteenth districts, used for inspectors' and engineers' purposes.....	1

The numbers preceding the names of stations correspond with those of the "Light-House List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1873.

421. *Point Fermin, on west side of San Pedro Bay, California.*—A site was selected and a reservation laid off for a light-house. Proceedings have been instituted by the United States attorney, district of California, for the purpose of condemning, under the laws of said State, the land upon which to build; but as yet no result has been reached. An appropriation, made June 10, 1872, of \$20,000, is available for the establishment of a light and fog-signal at this point.

422. *Point Hueneme, entrance to the Santa Barbara Channel, California.*—As in the preceding case proceedings of condemnation of the site selected and surveyed are still progressing. An appropriation, made June 10, 1872, of \$22,000, is available for constructing a light-house at this locality.

425. *Piedras Blancas, sea-coast of California.*—An appropriation, made June 10, 1872, of \$75,000, is available for a first-order light and fog-signal at this point. A detailed survey during the early part of this year was made, and a map prepared of the locality; the height of which differing from previous information of the Board, necessitated a change in the design, which was published in the last annual report of the Board.

426. *Point Pinos, sea-coast of California.*—No information has been furnished this Office in regard to the decision of the Supreme Court in the case of the suit for condemnation of land for right of way to the light-house at this station, and which was referred to in the last annual report.

429. *Pigeon Point, sea-coast of California.*—The work on the light-house at this station was resumed in July, 1872, and completed in October. It was illuminated for the first time on the 15th of November, 1872.

— *Point Montara, sea-coast of California.*—This Point is about midway between Pigeon Point and the Golden Gate, and within a few miles of Point San Pedro. An appropriation of \$15,000 is available for a steam fog-signal here. The locality was examined and a site selected; a survey of the latter was made, and the map is being prepared by the district engineer.

434. *East Brother Island, San Pablo Bay, California, opposite Point San Pablo.*—In consequence of the apparent increasing litigation to gain possession of a site on the main-land for light-house purposes, an examination was made of the East Brother Island to ascertain if it would be a suitable locality. A special report was made by the district officers in regard to its advantages, and the selection was approved by the Board. Proposals were invited for building a light-house and a fog-signal building; for making the necessary excavations, and executing the grading; also, for building a retaining-wall. The lowest bid was accepted, and the work was commenced near the end of July.

435. *Mare Island, entrance to Straits of Karquines.*—The light-house of this station was completed by the 15th of July, although it was not quite ready for lighting at that date. An attempt was made to obtain water by digging a well, but without success. The point south of the dwelling was cut down and graded, a retaining-wall, built of rock to above high-water mark, forming a plateau for fog-signal. Inclines have been constructed from this plateau and from the plane of the dwelling to the boat-landing; windlasses, provided with turn-table and car, were set up on each. The erection of the necessary building for the fog-bell, and the sinking of a well for the weight of the machinery, still remains

to be done. A substantial picket-fence has been erected along the lines of the light-house reservation from the precipitous bluff on the east to that on the west.

436. *Point Reyes, sea-coast of California.*—An appropriation of \$10,000 was made June 10, 1872, for rebuilding and re-establishing the steam fog-signal at this station. Men and material were shipped on board the tender Fern and landed at Drake's Bay, for the purpose of erecting a new building and constructing a new coal-chute. Machinists were also sent to repair the machinery, which had suffered much damage. Large shelving pieces of rock and bowlders had to be removed by drilling and blasting. The cistern requires to be cemented; cracks in the watershed, supposed to have been caused by an earthquake, had also to be closed up; the old retaining-wall had to be pulled down and rebuilt from the foundation. Owing to the constantly shifting sand around the dwelling, it became necessary to cover the surface around it with boards. The fog-signal could not be put in operation until a sufficiency of water had been collected in the cistern after the commencement of the rainy season.

Fort Ross, sea-coast of California, midway between Point Reyes and Point Arena.—In June an attempt was made to examine a reservation for a light-house, which many years ago was made by the President, but owing to the dangerous anchorage it was not deemed safe to remain at anchor a sufficient length of time to accomplish that object. Another attempt will be made by an overland route.

437. *Point Arena, sea-coast of California.*—On the 27th of June the light-station at this point was inspected, and by direction of the board an examination of the reservation was made to ascertain whether the amount of land reserved by the President at Point Arena is in excess of the wants of the light-house service.

Mendocino City, Bay of Mendocino, California.—By direction of the board examinations for light-house purposes were made at the "south point of entrance to the harbor of Mendocino City," and of a "point four and a half miles to northward of Mendocino City," surveys have been made of the localities; the necessary maps will be prepared and a special report made in regard to both.

Shelter Cove, sea-coast of California, forty-five miles north of the Bay of Mendocino.—In June an attempt was made to land at this point to examine a proposed light-house site, but a heavy swell made it too dangerous to attempt a landing.

438. *Cape Mendocino, sea-coast of California.*—There is a settlement of the ground, caused by an earthquake, in the ravine to the north of the tower, the limits of which are well defined by a continuous crack in the earth. The south line of this crack passes through one end of the cement retaining-wall and within 15 feet of the tower; this has been filled up with concrete and well rammed. Granite posts were cut and sent there to be planted at the corners of the reservation to mark its limits. A suit, *Buhue vs. Chism*, to eject the light-house keepers at this station—a suit involving the title to the site—was decided on the 10th of October in favor of the United States.

439. *Humboldt, sea coast of California, entrance to Humboldt Bay.*—An appropriation of \$10,000 is available for a steam fog-signal at the entrance to Humboldt Bay, and the district officers have selected a site on the present reservation.

REPAIRS.

At each of the following named stations repairs more or less extensive have been made during the year:

- 420. *Point Lima*.—Sea-coast of California.
- 423. *Santa Barbara*.—Sea-coast of California.
- 424. *Point Conception*.—Sea-coast of California.
- 426. *Point Pinos*.—Sea-coast of California.
- 428. *Ano Nuevo*.—Sea-coast of California.
- 437. *Point Arena*.—Sea-coast of California.
- 438. *Point Mendocino*.—Sea-coast of California.
- 427. *Santa Cruz*.—Sea-coast of California, entrance to Monterey Bay.
- 431. *Point Bonita*.—Sea-coast of California, north side of the Golden Gate.
- 439. *Humboldt*.—Sea-coast of California, entrance to Humboldt Bay.
- 430. *Farallones*.—Off the Golden Gate, entrance to San Francisco Bay, California.

- 432. *Fort Point*.—San Francisco Bay, California.
- 433. *Alcatraz Island*.—San Francisco Bay, California.

The following are the names of light-stations in the twelfth district which are not mentioned elsewhere in this report:

- 440. *Humboldt Bar Bell-Boat*.—Off entrance to Humboldt Bay.
- 441. *Trinidad Head*.—Sea-coast of California.
- 442. *Crescent City*.—Crescent City Harbor, California.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

- Point Conception*.—A 12-inch steam-whistle.
- Ano Nuevo Island*.—A 12-inch steam-whistle.
- Pigeon Point*.—A 12-inch steam-whistle.
- Point Reyes*.—A 12-inch steam-whistle.
- Point Arca*.—A 12-inch steam-whistle.
- Point Montara*.—A 12-inch steam-whistle, (to be erected.)
- Humboldt Bay*.—A 12-inch steam-whistle, (to be erected.)
- East Brother Island*.—A 10-inch steam-whistle, (to be erected.)
- Point Bonita*.—A first-order steam-syren.

DAY OR UNLIGHTED BEACONS.

Fauntleroy Rock.—Crescent City Harbor, California.

The setting of the spindle for the day beacon in the Fauntleroy Wash Rock in the roadstead, off the town of Crescent City, was completed during the year.

BUOYS.

The buoyage of the twelfth district is in excellent condition.

DEPOT.

Yerba Buena Depot, San Francisco Bay, California.—A light-house depot on this island has been completed with the exception of placing the derrick in position; this will be done when the latter is received from the East. The wharf has been constructed and a railway laid upon it; the piles, previous to being driven, having been subjected to the Robbins creosote process for preservation. A watchman's house and a large store-house have been built adjoining the main building.

THIRTEENTH DISTRICT.

This district embraces all aids to navigation on the Pacific coast of the United States north of the southern boundary of Oregon. It extends from the forty-first parallel of latitude to British Columbia, and includes the coasts of Oregon and Washington Territory.

Inspector.—Commander Charles J. McDougal, United States Navy, until December 1, 1872; Capt. James H. Spotts, United States Navy, present inspector.

Engineer.—Maj. H. M. Robert, Corps of Engineers, United States Army.

In this district there are—

Light-houses and lighted beacons	10
Light-houses and lighted beacons finished and lighted during the year ending July 1, 1873.....	0
Light-houses for which appropriations were available but which were not finished on the 1st of July, 1873.....	3
Light-ships	0
Fog-signals, operated by steam or hot-air engine.....	1
Unlighted or day beacons.....	0
Buoys actually in position.....	49
Spare buoys for relief and to supply losses.....	23
Tender (steam) Shubrick, common to the twelfth and thirteenth districts.....	1

The following numbers which precede the names of stations correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1873.

446. *Cape Foulweather, sea-coast of Oregon.*—The keeper's dwelling was completed in September, 1872. Notwithstanding the delays connected with transportation, the light-house would have been completed and the light exhibited as early as January, 1873, but for the fact that a part of the lantern had been lost at sea in transportation from the East, a fact not discovered in time to prevent the delay. Duplicates of the missing pieces have at length been received, and the light will be exhibited on the 20th of August, 1873.

— *Point Adams, south side of the entrance to Columbia River, Oregon.*—The site for the light-house and steam fog-signal to be erected at this place has been selected by the district officers. The plans have been prepared and the machinery has been shipped from the East. The fog-signal may be in operation by early spring of 1874, and the light exhibited by November following.

447. *Cape Disappointment, mouth of Columbia River, Territory of Washington.*—A neat substantial oil-house has been erected at this station during the past year to take the place of the old oil-house, which was useless.

449. *Cape Flattery, entrance to the Straits of Fuca.*—The entire dwelling needs renewal, except walls and roof. One house-cistern needs rebuilding; the light-house buildings should be inclosed by a fence; a dry store-room should be built; a boat, boatways, and tramway are required to enable keepers to safely and conveniently land supplies. Estimated cost of above repairs, \$5,000.

The present dwelling is not fit to be occupied, as the walls are damp and moldy nearly all the year, and it is totally inadequate for the accommodation of the four keepers at this station. A comfortable dwelling, similar to those at Cape Disappointment and Cape Foulweather, is greatly needed, and it would enable a better class of keepers to be retained here than would be willing to occupy the present dwelling. If a dwelling were erected, the old dwelling, without extensive repairs, would

serve as store-room, and \$18,000 would provide for necessary repairs (as above) and double dwelling for keepers.

451. *New Dungeness, Territory of Washington*.—A steam fog-whistle will be erected this season to replace the fog-bell.

— *A light in Puget Sound*.—Congress at its last session appropriated \$25,000 for a light at Point-no-Point, Territory of Washington, or such other point in Puget Sound as the Light-House Board might select. A report has been received from the district officers, recommending a site on Foulweather Bluff entrance to Hood's Canal, but the board have not yet determined in regard to it.

REPAIRS.

Repairs more or less extensive have been made at the following-named stations during the year:

449. *Cape Flattery*, entrance to the Straits of Fuca.

450. *Ediz Hook*, Straits of Fuca, Territory of Washington.

451. *New Dungeness*, Straits of Fuca, Territory of Washington.

453. *Admiralty Head*, east side of Admiralty Inlet, Territory of Washington.

Stations at which repairs are required to be made during the next year:

450. *Ediz Hook*, Straits of Fuca, Territory of Washington.

452. *Smith's or Blunt's Island*, inside the Straits of Fuca, Territory of Washington.

453. *Admiralty Head*, Admiralty Inlet, Territory of Washington.

The following are the names of light-stations in the thirteenth district, not mentioned elsewhere:

443. *Cape Blanco*, sea-coast of Oregon.

444. *Cape Arago*, (Gregory,) sea-coast of Oregon.

445. *Yaquina Bay*, Oregon.

448. *Shoalwater Bay*, Territory of Washington.

LIGHT-SHIPS.

There are no light-ships in this district.

DAY OR UNLIGHTED BEACONS.

Sand Island, mouth of Columbia River, Oregon.—An unlighted beacon, for which \$1,000 will be required, is needed at this point, as the low beach and shifting nature of the island render it somewhat dangerous in hazy or foggy weather.

— *Silvie de Grace Rock, about two miles above Astoria, Oregon, near the south shore of Columbia River*.—The channel of the Columbia is quite narrow at this point and the current rapid. Vessels must run close to this rock to keep the channel, and the position of the rock has heretofore been shown by the wreck of the *Silvie de Grace*, now nearly destroyed. The erection of a permanent unlighted beacon, at a probable expense of \$2,000, is recommended.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

Cape Flattery.—A 12-inch steam-whistle.

BUOYS.

The buoyage of this district is in good condition.

DEPOT.

The construction of a buoy-depot at the mouth of the Columbia has been urged by the district officers. The buoys are now kept on an open wharf, at Astoria, where they are exposed to the weather and other causes of injury, and where the interruption by rain of painting is liable to detain the light-house tender. A project has been made for a depot large enough to provide for all storage and repairs under shelter.

JOSEPH HENRY,
Chairman.

REPORT OF THE SUPERVISING ARCHITECT.

REPORT

OF

THE SUPERVISING ARCHITECT OF THE TREASURY.

TREASURY DEPARTMENT,
Office of Supervising Architect, October 1, 1873.

SIR: I have the honor to submit the following, being my eighth annual report of the business transacted by this office, and of the progress and condition of the public works under its charge.

Sites have been purchased for the public buildings at Covington, Ky., Dover, Del., Evansville, Ind., Fall River, Mass., Port Huron, Mich., and Parkersburgh, W. Va.; the property necessary for the extension of the public building at Indianapolis, Ind., and additional land adjoining the public buildings at Madison, Wis., and Springfield, Ill., the original lots having been found too small. The sites for the buildings at Hartford, Conn., and Lincoln, Nebr., which were presented by those cities, have been examined, found satisfactory, and accepted. It has been found impossible to purchase suitable sites for the proposed buildings at Cincinnati, Ohio, Utica and Albany, N. Y., or the addition to the site of the post-office and treasury building at Boston, Mass., at fair prices; proceedings in condemnation have consequently been instituted in each case, and are now in progress. A part of the site for the new post-office and court-house at Philadelphia, Pa., was purchased on satisfactory terms, but some of the owners having refused to dispose of their property for a reasonable sum, proceedings in condemnation have been instituted in those cases. Negotiations have been entered into with a view to procuring suitable sites for the proposed buildings at Atlanta, Ga., Jersey City, N. J., Little Rock, Ark., Memphis, Tenn., and Pittsburgh, Pa., and are now in progress.

The site of the old custom-house at Plymouth, N. C., has been sold, the building having been destroyed during the war and no necessity existing for a public building in that place. The marine hospitals at New Orleans, La., and Natchez, Miss., have been offered at public auction, but not sold, no satisfactory bid having been made.

Plans have been commenced, and are now well advanced, for the public buildings at Philadelphia, Pa., Cincinnati, Ohio, Parkersburgh, W. Va., Evansville, Ind., Dover, Del., Grand Rapids, Mich., and for the marine hospital at San Francisco, Cal. Preliminary surveys of the sites selected in other cities have been made, and the plans will be commenced at an early day.

The custom-house at Saint Paul, Minn., is now complete and occupied; it is a commodious and substantial building, and has been found, in spite of the charges of extravagance in size and construction, no larger or better than is demanded by the business of that city. The lot on which the building is erected is, however, too small, and I would earnestly recommend that an appropriation be obtained for the purchase of sufficient additional property to provide the necessary isolation and

protection. The public building at Astoria, Oreg., has been completed, furnished, and is now occupied. It has been constructed, in a permanent and substantial manner, of undressed stone, and will undoubtedly be ample for all future wants of the Government in that city. It gives me great pleasure to report that the marine hospital building at Chicago, Ill., has been completed, as well as the grading and fencing of the grounds. It is now occupied, and is pronounced by the supervising surgeon to be the best arranged, best lighted, and best ventilated hospital in the country, and is undoubtedly one of the most substantial and thoroughly constructed buildings of the class ever erected.

The extension, remodeling, and repairs of the custom-house at Baltimore, Md., are completed. The building now provides accommodations for all branches of the public service in that city, excepting only those for the courts and officers of the judiciary. Should the business of the custom-house continue to increase, additional space will soon be needed, and as the Merchants' Bank is a part of the building, I desire to renew my recommendation that it be purchased. The increase of the business of the post-office at Norfolk, Va., has rendered it necessary to remove the United States public stores from the custom-house and post-office building in that city, in order to provide the additional space required; this has been done, and the entire building refitted and furnished, and it is now in better condition than when first completed. The public building at Mobile, Ala., which was in bad condition and much in need of improvement, has been thoroughly remodeled and repaired. The best portion of it was occupied by a large but useless staircase which has been removed, and much valuable space gained without detracting from the convenience of the structure, besides rendering it practicable to re-arrange the post-office, which has been done in a most satisfactory manner; it was also destitute of furniture, which has been supplied, and is now in excellent condition. The public building at Galveston, Tex., has been remodeled and refurnished, and is now in better condition than when first completed. The great increase of public business in that city made it necessary to rent a building for the use of the custom-house, the post-office requiring the entire first floor, and the courts and offices of the judiciary the remainder. The business of the port is rapidly increasing, and as it is the most important on the Gulf of Mexico, I would recommend to the favorable consideration of the Department the propriety of erecting a suitable and substantial brick building for the use of the custom-house, appraisers' and United States public stores in that city. The public building at Saint Augustine, Fla., which was erected by the Spanish government prior to the acquisition of that State, has been repaired, and is now in as good condition as the nature of the case would permit, and provides satisfactory accommodations for the custom-house, post-office, and courts.

The remarkable increase in the financial department of the New York post-office rendered it necessary to provide accommodations for that branch of the service in the second story of the new post-office building. To accomplish this the rooms intended for the offices of the judiciary in that story were appropriated, which of course made it necessary to provide for them elsewhere. This could only be done by the addition of a fourth story to the building, which was authorized by the act approved March 3, 1873. Orders were immediately given for the preparation of the necessary granite, which has been cut, delivered, and is now in place. The work at this time is in such condition that I feel no doubt of the completion of the roof during the present season, or that it will be occupied by the post-office by the 4th of July, 1874, and be en-

tirely completed during the coming year. The great size of this building and its construction, which has been entirely experimental, have rendered it impossible to estimate its cost with the accuracy that would otherwise have been attained. It is, however, so far completed that it may be safely stated that its cost will not exceed \$6,500,000 exclusive of fencing, grading, sewerage, machinery, furniture, and fixtures, or \$7,000,000 inclusive of these items. This amount will undoubtedly appear enormous to persons who have not investigated the subject, but, when compared with the size of the building and with the cost of other great structures erected by the Government or by State or municipal authorities, it will be found to be a cheap structure. The building will be, when completed, larger than any granite or marble building yet commenced by the Government outside of the District of Columbia, and is not only the largest post-office building in the world, but will have unequaled facilities and accommodations for the transaction of business. Being satisfied that an under-ground way through the city of New York must sooner or later be constructed, and that in no other manner can quick and ample transit be assured, and that such connection between the various railroads centering in New York and the post-office is indispensable, I have made provision by which the mails can, in such an event, be received and delivered in the basement in the same manner as will be the case in the new post-office at St. Louis. It has also been so arranged that the various newspaper offices can, at a very trifling expense, arrange for the delivery of their issues in that portion of the building, and thereby save much valuable time as well as expense. The magnitude of the building may be inferred from the following statement of labor and material expended in its construction to the present time, viz: 94,000 cubic yards excavations, 8,000 cubic yards concrete, 5,500 cubic yards rubble, 15,000,000 bricks, 50,000 barrels cement, 15,000 cubic yards sand, 500,000 cubic feet granite, 6,000 tons wrought and cast iron, 350,000 feet, board-measure, rough lumber, 5,000 pounds lead, and over 1,000,000 day's labor, exclusive of that expended on contracts for iron work, &c.

I feel confident that when completed and occupied, the most prejudiced will admit that the money has been honestly and judiciously expended, and that the building is worthy of the commercial metropolis of the United States.

It was expected that the post-office and treasury building at Boston, Mass., would have been so far completed that it could be occupied by the post-office during the coming winter. Of this there is at present, I regret to say, no prospect, though it will undoubtedly be completed early next spring. Every effort has been made to hasten its progress, and I can offer no other excuse for the failure than the embarrassment, confusion, and delays that have followed the great fire. The building covers one-half of the block bordered by Devonshire, Congress, Milk, and Water streets; the remainder was occupied by buildings that were destroyed by the fire, which injured the granite-work of the building in close proximity, and in direct contact with the flames to the amount of \$100,000. The streets adjoining were very narrow, Milk street being but 38 feet and Water street 39 feet in width. No material damage was, however, sustained by the destruction of the buildings on the opposite sides of the streets, showing conclusively that had it been surrounded by streets of the ordinary width it would have suffered no damage whatever. As it was it proved to be the only building that presented an impassable barrier to the fire, and undoubtedly saved millions of dollars to the city of Boston. In this connection it may be proper to remark that the general

plans and estimates of this office were considered very extravagant by many prominent citizens of Boston, who failed to comprehend the possibility of such a conflagration or the danger therefrom. One of these gentlemen was so strongly impressed with the extravagance of the Supervising Architect's ideas that he not only volunteered his advice to the Department in an elaborate communication, in which he expressed the opinion that buildings erected by him in that city were sufficiently fire-proof for all practical purposes, and that a large amount would be saved by following his example; failing to convince the Department, he endeavored to impress his views upon the committee of the House of Representatives appointed to investigate the manner of construction of that building, and of the new post-office in New York. The fire proved most disastrous to his theories, the buildings to which he referred offering no more resistance to the conflagration than buildings of the most ordinary construction, showing conclusively that, had his advice been followed, the loss to the Government would have amounted to millions of dollars, as the building would have been completed and occupied by the Post-Office and Treasury Department, and must inevitably have been destroyed. It has, however, furnished an admirable illustration of the value of such opinions and advice. The site for this building was, it will be remembered, purchased, not by the Department, but by a commission appointed by Congress, which consisted of the mayor and postmaster, the assistant treasurer, the president of the board of trade, the Hons. Alpheus Hardy and Daniel Davis, of Boston, and though it was, in the opinion of the postmaster, Gen. William L. Burt, entirely inadequate in size, (in which opinion this office concurred,) the views of the majority prevailed. The result has justified the opinion of the postmaster, the building being of no more than half the capacity required. This is so apparent that the purchase of the remaining portion of the block has been authorized, as heretofore stated.

The work on the foundation and basement of the new public building in Chicago, Ill., is now nearly completed, and good progress has been made with the superstructure. The cut stone for the building is from the quarries at Buena Vista, Ohio. The material thus far received is of the best quality and the workmanship unequalled. The principal difficulties in the erection of the building have been overcome, and much greater progress will, it is hoped, be made during the next season. I desire, however, to call the attention of the Department to the importance of erecting the Adams-street front, for which no appropriation has yet been made. It is of great importance that this front should be erected simultaneously with the remainder; and as the entire building will be required, I would strongly recommend that an appropriation be obtained for the commencement of that wing. Should this be done, a considerable saving in cost as well as time will be made, and the entire building can be placed under roof at an early day.

The new mint at San Francisco, Cal., is nearly completed, and will be ready for occupancy as soon as the machinery is put in place. The building itself could be finished at an earlier date, but, inasmuch as it would increase the expense of the work to do so, and as no time would be gained thereby, I have deemed it better to conduct the work in such a manner that the completion of the building and of the machinery will be as nearly simultaneous as possible. It gives me pleasure to report that, though constructed on so much larger a scale than was generally thought necessary, it has proved to be no larger than is now

required by the actual necessities of the Government. Indeed, but for its size, the Department would have been unable to adopt the improved machinery and apparatus with which it is to be supplied. The work on the building has been done in a substantial manner, and it is undoubtedly a cheap as well as a permanent structure. I deeply regret, however, that the material furnished by the contractor for the cut-stone work is not the kind contracted for, nor equal thereto in any particular. Of this I was not aware until after the death of the superintendent and the appointment of his successor, at which time the contract was completed. The stone has been cut in a satisfactory manner, and had the material been according to the sample, and been properly set, no cause for complaint would have existed. Under these circumstances I have felt it my duty to refuse any further payment to the contractors, and to submit the case for such action as you may deem necessary.

The entrance story of the custom-house at New Orleans, La., has at last been completed, and is now occupied by the post-office and the appraisers' department, for which purposes it provides ample accommodations. The main cornice, the interior stairs, the roof, the iron-work of the central and entrance halls have been finished. It has, however, been found impossible, from the peculiarity of the case, to make accurate estimates of the cost of completing the building. Much of the material on hand, which it was expected to use in the construction, was unsuitable and worthless; it was also necessary to remove a much greater amount of work than was contemplated and to perform a larger amount than was anticipated. The building is, however, well advanced toward completion, and, should the necessary appropriation be made can be finished at an early day. In this connection I have the honor to report that the modifications in the design of the building made thus far have been successful, and to recommend that authority be obtained to make such additional changes as are necessary to make the exterior harmonious and uniform. The expense will not be great, and will add both to its comfort and convenience, as well as its appearance, and make it an imposing if not an elegant structure. I do not hesitate to express the opinion that the magnitude and substantial character of the building would justify the additional appropriation. The change in the plan from a granite to a cast-iron cornice, authorized by the act of March 3, 1871, though effecting a saving of \$245,416.30, rendered a considerable amount of granite useless which had already been completed. Claims for this work, including interest and damages on the contract for granite work, amounting to \$125,365.84, have been presented to the Department. A compromise has, however, been made, subject to the approval of Congress, by which the claimants agree to accept \$43,327.85, being the actual contract price of the work performed, less the cost of transportation to New Orleans, and on payment of the same to surrender all claims for damages arising under the contract. This arrangement is, in my opinion, a fair one, and advantageous to the Government, and I would recommend that an appropriation to the amount necessary to effect a settlement be obtained.

On the 20th of June, 1870, I submitted plans for the completion of the custom-house at Charleston, S. C., which contemplated the omission of the dome and the side porticos, and the modification of the east and west porticos in such a manner that, while increasing the capacity and value of the building, it reduced the cost of completion and, instead of injuring, improved its architecture. These plans and estimates were based upon the drawings on file in this office and the property returns of the former superintendent, and were carefully prepared therefrom,

and believed to be correct. Soon after commencing work it was found that important changes had been made by the commission under whose direction the work had been performed, of which the Department was not aware, and which greatly increased the expense of completion; that a large portion of the marble appearing on the property returns of the superintendent was not to be found, having in all probability been removed during the war, and that the portion remaining had been damaged by the bombardment of Charleston, and from other causes, to a much greater extent than was anticipated. It has also been found necessary to take down and rebuild a large portion of the exterior walls in order to remedy errors and defects in the original construction. These and other causes have increased the cost of the work \$187,388.84 beyond the amount estimated. Claims amounting to \$59,176.64, the existence of which was unknown to the Department, have been presented, adjusted, and settled for the sum of \$22,118.91, for which an appropriation should be made. The progress of the work has been entirely satisfactory, has been well and economically managed, and the cost of the work reduced to the lowest point, the excess over the estimate being due entirely to the causes above specified. The improvement in the appearance of the building and the reductions in the cost of completing have been all that was anticipated, the difference in favor of the modified plan being not less than \$500,000. The building will, when completed, furnish suitable accommodations for the custom-house, including the appraisers' stores, for the collector of internal revenue, the assistant treasurer, and the officers of the judiciary, thereby enabling the Department to dispose of the court-house building in that city, which is but a temporary structure and cannot be expected to last many years.

The public building at Columbia, S. C., will be an elegant and substantial structure, of granite which is obtained in the immediate vicinity. The cutting was commenced by day's labor, and for a time proceeded in a satisfactory manner. The former superintendent, proved unable to control the cost of the work, and was accordingly removed. It was, however, found impossible to remedy the effects of his mismanagement, and to reduce the cost of the work to a proper price; a contract was accordingly made for its completion, which is now proceeding in a satisfactory manner, and the building will undoubtedly be placed under roof early in the coming season.

The progress of the public building at Knoxville, Tenn., has been satisfactory. The work is of excellent character, has been economically and judiciously conducted, and will be completed early the coming season within the amount of the appropriation.

The public building at Omaha, Nebr., is now inclosed and will be ready for occupancy at an early day. The work has been performed in a substantial manner, and at fair prices. The building is elegant and convenient, but perhaps open to the criticism that it is too good for the locality. I am of the opinion, however, that it is not desirable to erect inferior buildings in cities of the prospective importance of Omaha, and feel confident that the future of the town will justify the action of the Department. The building will be a credit to the Government, an ornament to the city, and provide ample and convenient accommodation for the transaction of the public business not only in the present but for the future.

The custom-house, court-house, and post-office building at Portland, Oreg., is a handsome and well-built structure of blue freestone, and occupies a commanding site in the pleasantest part of the city, but is, unfortunately, so far removed from the business portion that it is not, in

my opinion, a good location for a custom-house, and it should not be occupied for that purpose. It is, however, no larger than is required for the proper transaction of the business of the post-office, the courts, the internal revenue, and other Government offices. I would, therefore, recommend that for the present the custom-house be continued in its present locality, and that a plain, substantial, fire-proof brick building be erected for the use of the customs department, including the appraisers' and the United States public stores. I am aware that this recommendation may seem extravagant, but it should be borne in mind that Portland is not only the second city on the Pacific coast, but is rapidly increasing in commercial importance and is probably the only port in the State of Oregon for which such provision will ever be required.

The extension of the public building at Indianapolis, Ind., is in progress and will be completed at an early date. It will, however, be impossible to complete it within the limit fixed by law. The extension has been of the size required; the design was, of course, fixed by the original building, and the work has been done at the least possible cost. I therefore recommend that the necessary appropriation be obtained at an early day.

Work has been commenced on the government building at Saint Louis, Mo., which will be three stories in height, with a basement, sub-basement, and attic. The basement and sub-basement and a portion of the first story will be of Missouri red granite, the remainder of gray granite from Hurricane Island, Me. The building will have a frontage of 232 feet on Olive and Locust streets, and 177 feet on Eighth and Ninth streets, with a total height of 96 feet to the upper cornice and 184 feet to the top of the dome. Arrangements have been made with the Saint Louis Tunnel and Bridge Company by which the mails on all lines entering Saint Louis by that route will be received and delivered directly into the building. This arrangement will, it is believed, effect a large saving in the expense as well as much valuable time, as it will insure the delivery of the mails at the earliest possible moment and enable the Department to defer closing them until the train is leaving the depot. The progress on this work has been, up to the present date, very unsatisfactory. A contract for the foundation-stone, the sub-basement piers, and area walls was awarded to the Saint Louis Marble Company on the 2d of September, 1873, but to the present time the Department has been unable to procure any material from them and will undoubtedly be compelled to award the contract to other bidders. Every effort will be made to advance the work, and it is trusted that the obstacles in the way to its rapid prosecution will soon be removed.

The plans and estimates submitted for the appraisers' stores at San Francisco, Cal., contemplated a substantial, but not fire-proof, brick building three stories in height, the entrance story and basement to be used for the purposes of an appraisers' store, and the upper stories for offices of the United States courts, of the judiciary, the collector of internal revenue, the pension agent, and all other Government officers in that city, except those now accommodated in the custom-house and post-office building. During my last visit to San Francisco I carefully investigated the subject, and am satisfied that the necessities of the Government will compel the erection of a post-office building in that city at an early day, the custom-house building in which the post-office is situated being entirely inadequate to meet the requirements of both departments, and though suitable for a custom-house, it is not a desirable location for a post-office or for the United States courts, being near the wharves and remote from the business center of the city. It therefore

appears to me that it would be far preferable to complete the present building as an appraisers' and United States public store, for which purposes it is admirably adapted, and would, if completed on this plan, yield a handsome income to the Government, and at the same time afford protection to the revenue that can be attained in no other manner. I also desire to call attention to the fact that the act approved February 12, 1873, re-organizing the mints of the United States, relieved the assistant treasurer from all duty in connection therewith. It will, therefore, be necessary to provide accommodations for that officer either in the custom-house, the appraisers' stores, or in the old mint building, which will be vacated at an early day. As the business of the custom-house and of the assistant treasurer is more intimately connected than any other branches of the Government business, it is very desirable that the treasurer should be provided with accommodations in the same building. The removal of the post-office would provide the additional accommodations now imperatively demanded by the customs department, and also sufficient space for the transaction of the business of the treasurer. If this cannot be done I would recommend that the old mint building be fitted up as soon as vacated for the use of the assistant treasurer, the location being a good one and the building reasonably well adapted for the purpose. I would, therefore, respectfully suggest that, before completing the building on the present plan, it would be well to investigate the subject and determine whether the erection of a post-office building is or is not a necessity.

Work has been commenced upon the public building at Hartford, Conn., and it is hoped that the basement story will be completed during the present season, though the progress of the work has been retarded by the operations of the act of July 12, 1870, which rendered it impossible to proceed with the preparation of material for the superstructure, and will consequently delay the completion of the building another year. The basement will be of Quincy granite, but no selection has been made of the material for the superstructure. This building being erected on a triangular piece of land, is, of necessity, irregular in shape. The extreme length is 109 feet, and the extreme width 91 feet.

Work has been commenced upon the public building at Trenton, N. J., and the basement story will be completed during the present season. The building will be 118 feet by 63 feet, three stories in height, with a basement and attic, the latter being intended for files and storage. The exterior of the building will be of sandstone from the quarries of the Clough Stone Company at Amherst, Ohio. The floors of the first story will be of brick arches turned on iron beams. The limitation on the cost of the building will, if insisted upon, render it necessary to construct the remaining floors and roof of the building of timber, which, it appears to me, would not be economy, and I recommend that an appropriation be obtained for the completion of the building as a fire-proof structure.

Work has been commenced upon the public building at Raleigh, N. C. It has, however, been found extremely difficult to procure either material or labor at reasonable rates, and as a consequence very little progress has been made. Negotiations are, however, in progress that warrant the belief that these difficulties will be overcome and that good progress will be made during the coming season. The building will be 116 feet by 63 feet, three stories in height, and will be constructed of pressed brick with stone trimmings.

The public building at Rockland, Me., has been commenced. It will be, when completed, 81 feet by 61 feet, two stories in height, with base-

ment and attic, and will be constructed of undressed granite with hammered trimmings, the first floor of iron beams and brick arches, and the remaining floors and the roof of timber construction. The appropriation is in this case sufficient, there being, in my opinion, no necessity for making buildings of this class fire-proof.

The proposed new public building at Port Huron, Mich., has been commenced. Considerable difficulty has, however, been experienced in obtaining suitable material. But little progress has been made with the work, and no decision has been reached in regard to the material of which the building will be constructed. It will be 113 feet by 62 feet, two stories in height, with an attic and basement, and will have a fine cupola, from which a full view of the river and harbor can be obtained.

The alterations in the custom-house at Boston, Mass., which were authorized during the last session of Congress, have been commenced, and are now well advanced toward completion. The improvement has been even greater than was anticipated, and has satisfied me that the building can be made, by additional changes, for which I have prepared plans, a reasonably comfortable and convenient structure. The heating is very imperfect, and there is practically no ventilation whatever. These defects should also be remedied. I strongly recommend that the appropriations necessary to complete the improvements on this building be obtained.

It has been found necessary to remodel the post-office and custom-house building at Pittsburgh, Pa., in order to provide the accommodations immediately necessary. The improvements are well advanced, and will, when completed, afford considerable relief, and greatly increase and improve the accommodations of the building. The building is, however, far too small, and as the various branches of public business in that city are increasing very rapidly, I strongly recommend that an appropriation be obtained for commencing the new building at an early date.

The improvement and repairs of the public building at Toledo, Ohio, have been commenced; the upper story has been fitted for the use of the United States district courts, which now hold sessions in that city. The increasing business of the post-office has rendered it necessary to assign to its use the entire basement, and to remove therefrom the furnaces, fuel-rooms and closets, and to erect a suitable building for the latter purposes.

The building will be placed in thorough repair and the entire space utilized. It is, however, entirely too small and should be extended, or a new one erected, at an early day—the latter being, in my opinion, the more desirable plan.

The court-house at Baltimore, Md., has been repaired and the arrangement of the interior and the ventilation improved. The inconvenient and unsightly inclosed stairway and portico on the Fayette street front, and the equally unsuitable portico on the North street front, have been removed, and a fine portico erected with the old material on the latter front, which has greatly improved its appearance and added to the convenience of the building.

I desire to call attention to the fact that the appropriations for the erection of the proposed new public buildings at Nashville, Tenn., Atlanta, Ga., Fall River, Mass., Covington, Ky., Evansville, Ind., Little Rock, Ark., Utica, N. Y., and Jersey City, N. J., are not sufficient, and that it is impossible to comply with the restrictions on their cost, except by erecting buildings inadequate in size and unsuitable for the purposes intended. The cost of buildings cannot be reduced below the actual market value of the material and labor necessary to furnish the required

accommodations; and it appears to me unjust to hold the Department responsible for the cost of public buildings when the limitations on their cost are fixed without proper information of the necessities of the case, and in advance of the preparation of estimates, or when the cost has been restricted to a sum much less than the estimates submitted therefor, which have been prepared after a careful investigation of the necessities of the public service, the material available, and the cost of the same. As an illustration: the limitation on the cost of the proposed building at Nashville, Tenn., is less than one-half of the lowest estimate that could justly be made for any building that would answer the purpose, and but little more than one-third of the cost of such a building as should be erected in that city. An appropriation was first made for this building in the year 1856, but no action was taken beyond the purchase of a lot, which was so entirely unsuitable, both in size and location, that it was exchanged in 1870 for a large and desirable piece of property, which the Government now owns. I recommend that authority be obtained to expend a reasonable amount of money, and that provision be made for the commencement of this necessary and very important structure. The cost of the public building at Evansville, Ind., including the site, is limited to \$200,000, but it has been found impossible to purchase a site for less than \$100,000, in addition to a considerable sum which was contributed by the citizens of that place to make up the deficiency. Only \$100,000 therefore remains for the building, or about one-third of the amount required. In Fall River, Mass., the cost of the proposed building and site is limited to \$200,000. After the most careful examination and protracted negotiations it was found impossible to purchase a site in any way suitable for less than \$103,200. I believe that an additional amount of land should be purchased, and am satisfied that a suitable building cannot be erected for less than double the available appropriation. The appropriations for the buildings at the other cities are equally inadequate and must be increased. The experience of the Department has shown that, so far from a saving being effected by the erection of small and unsuitable buildings, the result on the contrary is waste.

On entering upon the duties of this office I found it in charge of one hundred and twenty buildings, exclusive of temporary structures. Of these, eighty-eight only had been erected by the Government as permanent buildings; of these, twelve, costing \$748,006.91, having been found unsuitable, have been sold for \$291,336.19. Authority has been granted for the sale of four others for the same reasons; three of these, costing \$828,611.94, have been offered at public auction but not sold, the highest bid amounting to but \$55,660. Of the remaining seventy-two buildings, eight have been condemned as entirely inadequate and unsuitable, and the erection of new ones authorized in their stead. Five others have been condemned, but no provision has yet been made for replacing them. It will therefore be seen that out of eighty-eight buildings that have cost \$27,741,328.86, twenty-nine, costing \$3,820,961.47, have been already condemned as unsuitable for the Government. This exhibit, bad as it is, does not fully state the facts of the case, as of the remaining fifty-nine buildings not less than five have been extended and thirteen remodeled, and at an early date six others must be extended, two remodeled, and five replaced by other structures, showing that out of eighty-eight buildings erected without proper regard to the necessities of the public service, as previously explained, but thirty-three could be considered in any sense of the word permanent and suitable structures. Of these a large number are in towns of comparatively little importance. Indeed,

of the buildings erected or commenced by the Government in the ten principal cities of the United States prior to 1865, but four can be considered of permanent value, namely: the custom-house at Boston, Mass., the treasury building at New York, the court-house at Baltimore, Md., and the custom-house at New Orleans, La.; a statement which appears to me to show conclusively the impolicy of erecting buildings without taking into consideration the necessities of the future or the necessities of the public service." I would, therefore, respectfully suggest that in cases where it is not considered desirable to appropriate the amount necessary to erect suitable and permanent buildings, it would be more advantageous to defer action and rent temporary accommodations until such time as the finances of the Government may warrant the appropriation of the necessary amount.

The marine hospital at New Orleans, La., has been offered three times at public auction without obtaining a reasonable offer therefor. It is at present partially occupied by the city of New Orleans as a hospital for its insane and as an asylum for its paupers; and is, in its present condition, a disgrace to the Government as well as the city. I have heretofore called attention to the fact that the location was not a suitable one, nor the building desirable for hospital purposes; and that it would cost far more to complete it than to erect a suitable pavilion hospital. It has, however, cost a large sum of money, and would, if completed, be an ornament to the city—to which it is undoubtedly worth more than to any private individual or association, or the Government. But as the financial condition of the city, in the opinion of its officers, precludes the purchase of the property at its estimated value, I would respectfully recommend that the property be transferred to it on such terms as its financial condition may appear to warrant. It appears to me very desirable that immediate action should be taken, as it is rapidly falling into decay, and should be completed, sold, or transferred to the city without delay.

Considerable difficulty has been experienced in selecting a site for the marine hospital at San Francisco, Cal., suitable for the purpose and unobjectionable to the military authorities. This difficulty has, it is believed, been overcome by the selection of a site at Mountain Lake, on the Presidio reservation. Arrangements have also been made for the commencement of work as soon as the transfer of the property is completed.

I desire to renew my recommendation that authority be obtained to sell the marine-hospital property in Pittsburg, Pa. The location is unsuitable, the building unfit for hospital purposes and in bad condition, unless sold it must be extended and repaired, which would cost as much as a new pavilion hospital in a suitable locality.

The marine hospital at Detroit, Mich., is also a badly arranged and inconvenient building, without ventilation, and so radically defective that it would cost more to remodel and re-arrange it than to erect a suitable building. The property is now a part of the city of Detroit, is valuable, and I believe could be sold for a sum sufficient to obtain a suitable site and erect a satisfactory building.

The marine hospital at Louisville, Ky., is too small. It is, however, built on a large and desirable lot, and can easily be extended and made one of the best and most valuable hospitals in the possession of the Government. As Louisville will, in all probability, remain one of the principal depots of marine patients, I would earnestly recommend this improvement to the favorable consideration of the Department.

I desire once more to call attention to the quarantine warehouse

below New Orleans, and to the station at Philadelphia, known as the Lazaretto, both of which involve considerable expense to maintain. It does not appear to me that there is any greater necessity for such buildings at those points than at others, and that if necessary there, they are equally so at each of the principal ports. Indeed, an appropriation for a quarantine warehouse at the port of New York was made December 16, 1864, but was carried to the surplus fund, the amount being considered inadequate for the purpose. It appears to me, however, that, as quarantine is a State and not a national institution, the States should furnish the necessary means to carry out their own legislation, and that the Department should not be called upon to furnish warehouses for the storage of goods quarantined under State regulations. I would therefore recommend that authority be obtained to dispose of the buildings in question, or that some definite system be adopted.

I desire to call attention to the fact that the continued growth in the business of the Treasury Department renders it indispensably necessary that action be taken in regard to the rebuilding of the east front of the Treasury building. The Statistical Bureau has been removed from the building since the date of my last report, but the space so obtained has been absorbed without providing any material relief, and the removal of some of the larger and more important bureaus cannot be long delayed. It may seem an exaggeration, but it is nevertheless a fact, that the Treasury building has not more than half the capacity that is required to accommodate, in a proper manner, all of its different bureaus. Of these, however, the Second and Sixth Auditors and the Coast Survey are well provided for in other buildings, and need not, at this time, be considered. The rebuilding of the east and center wings would add very materially to the size of the building, increasing the accommodations in that portion about one-third. It may be added that a decision of this question, whether favorable or adverse, should be made at the earliest possible moment, inasmuch as it seriously affects the interests of a large number of property-owners who are naturally unwilling to improve their property until a decision is made, as it necessarily involves a change in the line of Fifteenth street, between Pennsylvania and New York avenues, as I have heretofore explained. I would also recommend that authority be obtained for the erection of a building for the accommodation of the Note-Printing Bureau and for the records of the Department, plans and estimates for which were submitted at the last session of Congress. Should this be authorized it would provide, in addition to the improvements heretofore indicated, sufficient space for all the legitimate wants of the Department for many years to come, and is, in my opinion, an improvement second in importance to none now under consideration by the Department.

I desire once more to call attention to the necessity for increased accommodations for the customs department in New York City. The apprehensions expressed in my previous reports have been verified, it having been found necessary to rent buildings for the accommodations of a portion of the officers and clerks. The present custom-house building is not half the size necessary for the proper transaction of the business of that port. The officers and employes of the Department are packed into rooms destitute of ventilation and deficient in light. It is, under such circumstances, impossible for them to perform their duties in a prompt, accurate, and satisfactory manner, and I have no hesitation in expressing the opinion that a great portion of the delays and errors

in the transaction of the public business in that city is attributable to the unsuitable character and insufficiency of the accommodation. The building was not erected for a custom-house, and cannot be made convenient or suitable for the purpose. It is, at best, but a temporary expedient, and should be considered as such. I therefore desire to renew my recommendations that immediate steps be taken to secure, if possible, from the city of New York, the whole of the Battery, or such portion thereof as may be found necessary after a careful investigation of the subject, believing, as I do, that there is no other spot in the city of sufficient capacity, or so well adapted to the purpose, or that can be obtained at a reasonable price. I am aware that the project involves a large expenditure, but it should be remembered that more than two-thirds of the entire customs revenue of the country is collected at this port, and that it would not, at the highest estimate, require more than the revenue collected in two weeks to erect a suitable building; in addition to which the custom-house property, the assay-office property, and the old post-office site could be sold for a sum which would go very far toward defraying, if it did not meet, the entire expenditure. In this connection I desire to renew my recommendation that a suitable appraisers' store be erected in the same locality, believing, as I do, that it is of the utmost importance to concentrate, as far as possible, the entire customs department in one locality. I desire to call special attention to the urgent necessity that exists for immediate action in regard to the barge-office in New York. A fine granite dock and pier was erected some years since, but no appropriation has been made for the building. The surveyor of the port reports that it is impossible for him to enforce the revenue laws in a proper manner with the means at his command, and strongly urges the immediate erection of the building. I have examined the question fully and concur with the views expressed by the surveyor, and would recommend that an appropriation be obtained to carry them into effect. I have, heretofore, called attention to the unsuitable and unsatisfactory character of the accommodations provided for the appraisers' department in the city of New York, and to the excessive rental demanded and necessarily paid for the same. The lease having expired, proposals were invited for the rental to the Department of a suitable building, and, after a careful and exhaustive examination of the properties offered, the block of buildings bounded by West, Hubert, Washington, and Laight streets was selected. The buildings in question are probably better adapted to the wants of the Government than any other in the city of New York, and can be made entirely suitable by a comparatively moderate expenditure. The locality, though not, in my opinion, equal to the battery, is a good one, and convenient to or readily accessible from every foreign steamship line sailing from New York, and is in every respect superior to the building now occupied. I had previously called the attention of the Department to the great danger to be apprehended from fire in the building at present occupied. These apprehensions were verified on the 20th of July last, when the upper stories and a large amount of valuable goods were destroyed; a danger which will be avoided in the new building, which is fire-proof.

The public building at Pensacola, Fla., requires immediate enlargement and repairs to meet the ordinary wants of the Government in that city. I have caused a careful examination of the matter to be made, and have prepared an estimate of the cost of the alterations and repairs necessary to put the building in proper condition, and strongly urge that authority be obtained to proceed with the work. The building

is at present occupied, by the customs department, the court-house, and the post-office, neither of which has sufficient room for the proper transaction of its business. Indeed, the building is no larger than could be used to advantage by the custom-house alone, and as there appears to be no possibility of renting suitable accommodations in the city, I earnestly recommend it to the favorable consideration of the Department.

An appropriation of \$150,000 toward the purchase of a site for the public building at Albany, N. Y., was made on condition that the city should contribute, if necessary, an equal sum. It has been found impossible, after careful investigations and protracted negotiations, to purchase any suitable property for the amount of the appropriation, or to obtain any effective co-operation from the city authorities. I recommend that the Department be authorized to purchase a suitable site, as there appears to be no prospect that the city will take any satisfactory action.

I have also to call attention to the necessity for extending the custom-house at Detroit, Mich. It is much too small, and the necessities of the service demand that provision should be made for its extension to at least double its present capacity.

I desire to call attention to the fact that, while the business of this office has increased beyond all expectation, it is not in arrears, and that all claims that have arisen have been promptly settled. At the time I assumed the duties of this office, the unsettled claims, many of which dated from 1842, amounted to upwards of \$2,000,000, of which claims amounting to \$1,599,360.31 have been carefully examined, and, after long and arduous investigation, adjusted by the allowance of \$482,129.12. In this connection I desire to call the attention of the Department to the fact that, though the annual expenditures of this office have increased since 1865 from \$742,316.16 to \$9,084,550.46, (exclusive of an unexpended balance of \$3,962,190.70,) the claims for extras and additional compensation have steadily diminished and are now nearly nominal; and that, while suits in the Court of Claims were formerly frequent and usually successful, no suit has been brought against the Government for work performed under my administration, and that the comparative cost of work has, at the same time, been decreased. Great difficulty was formerly experienced in making contracts for material and labor at advantageous rates and in enforcing the same. This was particularly the case in regard to the contracts for stone work, which were usually extravagant in price and the subject of disputes and litigations which, as a rule, resulted adversely to the Government. The experience of the last four years has demonstrated that the system recommended by me in my previous reports, and now in operation on the public buildings at New York, Boston, Chicago, Saint Louis, and on the new State, War, and Navy Department's building in this city, and popularly known as the percentage system, is the fairest and most equitable yet devised as the basis for contracts in which labor is the principal factor, and in which the quality of the work is determined by the amount of labor expended, or which cannot be accurately specified, or, as a consequence, exacted, such as stone-cutting, plumbing, and other similar work; and it has proved, in spite of the predictions, misrepresentations, and clamor of interested parties, to be the fairest and most economical system for such contracts that has been devised. Prior to the adoption of this system such contracts were the inevitable and usually prolific sources of controversies, claims, and protracted litigation, in many instances the claims amounting to more than the original contract, while the work was, as a rule,

unsatisfactory in character and extravagant in cost. In this connection a few illustrations may possibly be of interest.

The custom-houses at Buffalo and Oswego, N. Y., were erected, under contract, by O. B. and O. S. Latham. The item of cut-stone work for both buildings amounted to but \$54,962. The former building was, however, subsequently extended, which increased the value of the cut-stone work, at contract prices, to \$69,121.60, which was accordingly paid, but failed to satisfy the contractors, who applied to the Court of Claims for relief, basing their claims on the following allegations: That they were the lowest bidders for the custom-house at Buffalo, and as the stone submitted with their proposal was unsatisfactory to the Department, that they voluntarily agreed to furnish the same stone that was offered by the next lowest bidder, Mr. C. A. Jones, of Rochester, N. Y., (whose bid was but \$16,293 in excess of theirs;) that in executing their contract they found the stone in question was harder to procure and more costly and difficult to work than the stone on which they based their bid; that their contract did not require them to lay the stone on the quarry-bed, (though it did require them to lay and cut it to the satisfaction of the superintendent;) that they were required to finish a portion of the stone with patent axe-work, and that the ashler in the rear of the building was changed from random to specific lengths. The Court of Claims, after a protracted investigation, allowed them the additional sum of \$31,397.69, their equitable right to which may be inferred from the remarks of Chief Justice Casey in referring to this award, on a subsequent occasion, in which he used the following language:

We have carefully considered the additional testimony submitted by the claimants on the subject of an allowance for a change of stone on the ground of representations alleged to have been made by Major Bowman to the claimants at the time of the letting of the Buffalo house. The evidence has failed to convince us that the claim is well founded. The conversation detailed took place between Major Bowman, Mr. Latham, and Mr. C. A. Jones, and it is impossible to say whether Mr. Latham, in agreeing to adopt the Peninsula stone, acted upon the opinion of Major Bowman or Mr. Jones, or, discarding both, was guided by his own judgment in the premises. Nor is it of any moment to inquire how he arrived at his conclusion. It was well known to Mr. Latham that Major Bowman was a public officer, having specific duties to perform and limited powers to exercise, and that it came neither within the range of his duties nor the scope of his authority to furnish information to bidders in relation to the cost and facility of obtaining the material out of which the building was to be constructed. If the bidder sought for it from him, or he voluntarily gave it, whether true or not, could affect the Government no more than the same representations made by any other individual.

We have, too, the singular fact that on the 7th of April, 1856, after the claimants had procured a large amount of Peninsula stone, and had a considerable quantity of it cut and dressed for the Buffalo house, they entered into a contract for building the Oswego custom-house of the same material. If it was difficult to procure and expensive to work, they must then have been fully aware of these facts. They had also been informed the previous September, by the superintendent, that they would be required to lay this stone on the quarry-bed. Taking all the circumstances together we are unable to find anything in this record to support the claims for an allowance for a change of stone upon the ground of fraud, misrepresentation, or mistake. If we were to follow the opinion and theory of the witnesses for the plaintiff alone, it would result in an award for the claimants, according to the statement presented by their counsel, as items alleged to be proved by the opinions of their witnesses, of \$256,608.33. This is claimed as extra compensation upon work which the claimants originally contracted to perform, and furnish the material, for \$69,121.60. And this, too, it will be remembered, without any change having been made in the size of the building, the kind or amount of material, the plan or arrangement of the structures, or the general character and style of the work; but for placing the same material in the building in a different position, scaling it to regular systematic sizes, and placing on about one-half the exterior surface a different finish from that provided by the contracts and specifications. This result is attained by assuming the speculative values of the witnesses as the actual cost of the work, and deducting therefrom the amount received under the contract, leaving the difference we have stated above. Upon this statement

it will naturally strike any intelligent mind that either the contract price was too small or the extras claimed are too large.

A number of the plaintiffs' principal witnesses are re-examined, and, without professing or attempting to give any new facts or data, *restate their opinions and calculations in new phrases and in greater detail. Some of this testimony, we are compelled to say, is in a very objectionable form, consisting of affirmative answers in monosyllables to leading direct questions, proposing different aspects of the general theory upon which the case had been previously submitted.* * * * * The witnesses on the other side testify that, in their opinion, the difference in the two modes of performing the work was but trifling, and that a few thousand dollars would meet the whole expense. When we find gentlemen of the highest skill in their professions and trades, and whose characters stand unimpeached, differing to the amount of \$250,000 in their estimates and opinions upon this case, it must necessarily impair our confidence in the value of said testimony.

This statement of the learned Chief Justice shows conclusively that the award of the court was not based upon its convictions, but upon a weight of testimony which it could not legally ignore. The award of the court failed, however, to satisfy the contractors any more than the decision of the Department, and they appealed to Congress, which overruled the decision of the Court of Claims and increased the allowance to \$74,583.37, which was paid to them on March 9, 1863. It would naturally be supposed that such an allowance for extras on contracts amounting to \$69,121.60 would have satisfied any one. It did not, however, satisfy these enterprising contractors, who returned to Congress with a claim for \$25,625.22, being the difference between the amount recommended by the Committee on Claims in the House of Representatives and the amount approved by the Committee on Claims of the Senate and appropriated by Congress. This claim was, however, rejected, and the stone-contract was supposed to be settled. Such was not, however, the opinion of the contractors, who again applied to the Court of Claims for the sum of \$43,631.26, being the difference between the currency in which the appropriation for their relief was paid them and coin, to which they claimed to be entitled by their contract. This demand was rejected, the opinion being delivered by the Chief Justice in the following language:

An award made by Congress upon a claimant's demand should be paid in the kind of money then used. Such an act cannot relate back to the contract or be construed to make an assignment of a special kind of money. All the work done under the contracts had been paid for. Nor was the suit upon which the award was made based upon them, but upon the whole work as a *quantum meruit*. The report of the damages in this court was made on the 5th day of May, 1862, after the passage of the act authorizing Treasury notes, and a payment in that currency would, we think, have discharged the debt, (\$31,397.69.) But what makes the case still stronger against the claimants, in our opinion, is that, being dissatisfied with our views and the principles upon which we assessed and by which we measured the damages, they induced Congress to reverse our finding and assess their damages on a *quantum meruit*. This gave them more than double the amount they were entitled to under the rule of damages fixed by the court. But it also put the contracts entirely out of the case.

It was supposed that this decision would be final, and that the Department had at last succeeded in paying for the stone-work of the custom-houses at Buffalo and Oswego. This does not, however, appear to be the case, the contractors having since the date of my last report again presented their little bill to the Department. The account stands as follows:

Original contracts and extras	\$69, 121 60
Extra compensation allowed by Congress	74, 583 37
Total amount actually paid	143, 704 97
Claims still pending	69, 256 48
Total value of stone-work at claimants' value	212, 961 45

Is it under the circumstances surprising that gentlemen who have

once transacted business with the Government on such a basis are opposed to a system of contracts under which such claims could by no possibility arise?

Another illustration, of a different character, may be found in the contract for the granite-work of the custom-house at New Orleans, La., an extract from which will suffice, and is as follows:

And the party of the first part agrees to pay or cause to be paid for 90,500 superficial feet of ashler at 97½ cents per superficial foot; and for all other granite required to complete said building agreeably to the design of the architect, prices with reference to the weight, form, and finish of such other granite shall be found to bear the same relation to the then market value or price thereof that 97½ cents per superficial foot, the contract price for the aforesaid ashler, shall be found to bear to the then market value or price of similar ashler after such other granite shall have been received at the levee at New Orleans.

This contract appears to have been prepared either as a mathematical puzzle or to provide a basis of settlement that could not be controlled or supervised by the accounting officers of this Department. If the latter, it was undoubtedly a success, more especially as there was no market value for similar granite at New Orleans, the custom-house being the only granite building in that city.

The following extract from the contract for the marble-work of the custom-house at Charleston, S. C., though not open to the objections of the previous one, is an illustration of the complicated and intricate methods adopted to determine the value of labor and material, and is selected as a fair specimen of that class of contracts:

That the said party of the first part hereby covenants and agrees to pay to the said party of the second part therefor, agreeably to the stipulations of the aforesaid articles of agreement, the following sums, viz: For all plain, straight, square ashler not exceeding 6 inches bed or build, one dollar and thirty-eight cents per superficial foot, (\$1.38,) and for each additional inch of bed or build of said ashler an additional sum of fifteen cents per superficial foot, and all plain work shall be considered of ashler; for columns cut plain, in pieces of not less than 5 feet and not exceeding 7 feet in length, five dollars and twenty-five cents (\$5.25) per superficial foot, and for fluted columns five cents per superficial inch; for molded capitals and bases, seven (7) dollars per superficial foot; for Ionic capitals, eight dollars and fifty cents (8.50) per superficial foot; for cornice and its architrave and frieze, seven (7) dollars per superficial foot; for floor-tiles, wrought and finished, of a thickness not exceeding 2 inches, ninety-two (92) cents per superficial foot; for roof-tiles sawed in slabs not exceeding three inches in thickness, one dollar (\$1) per superficial foot for entire upper surface measure, and forty (40) cents per superficial foot for cutting on the same; for all circular and beveled work forty per centum additional upon the prices for straight work; and for all moulding and panelling, also all carving and ornamental work not herein otherwise provided for, such additional sums shall be paid as the Supervising Architect or the duly authorized agent of the party of the first part shall ascertain to be its fair cost, increased by fifteen per cent. The number of superficial feet in chamfered or beveled quoins, and other stone that shows face or faces, head or heads, shall be determined by the longitudinal vertical section of the face and head or other cut part that shows, for which we are to be paid 93 cents per superficial foot for the first 8 inches of bed or build, and an additional sum of fifteen cents per superficial foot for each additional inch of bed or build, the number of which is also to be ascertained from the longitudinal vertical section as above.

For chamfers 2 inches on and 2 inches in, sixty cents per lineal foot.

For all ornamental work, to be first made up as plain work, then the cost of the ornamental work, viz, carving and molding, paneling, &c., to be increased by fifteen per cent.

For all straight steps and platforms we are to be paid ninety-three cents per superficial foot for the first 8 inches of bed or build, with fifteen cents per superficial foot additional for each additional inch of bed or build, that is, as we have calculated them. An inspector to be appointed by the Treasury, to inspect and measure the stone at the quarry.

This contract, unlike the one previously quoted, may not be considered a fraudulent one, but it is undoubtedly extravagant, and, as such, has been canceled, as explained in a previous report. It is, however,

noticeable in other respects, viz, that the contract was evidently drawn by the contractors and not by the officers of the Department, as is evidenced by the frequent use of the word "we," which could not properly appear in such a document; and that the value of the work being necessarily determined by a professional measurer, it was beyond the power of the Supervising Architect, or of the accounting officers of the Department, to revise the accounts or control the cost of the work. It will be seen that under this and similar contracts the prices were actually fixed without recourse to the Department by a subordinate of the Supervising Architect, whose dictum on similar expenditures in this district was also made final by the act of August 31, 1852, to which I desire to call attention as a remarkable illustration of a class of enactments which, while apparently imposing additional safeguards, offer inducements for fraud and render detection practically impossible.

I desire once more to call attention to the act of July 12, 1870, in regard to unexpended balances on public works, and to say that a careful and thorough test of the law has justified all of the objections heretofore made thereto, and has demonstrated that the only manner in which its conditions can be complied with is by the suspension of work at the close of the fiscal year, and until the accounts can be settled and adjusted. It should be remembered, also, that the fiscal year terminates on the 30th of June, in the midst of the building season, and that such a course would involve an enormous cost and be of no benefit whatever. The operation of this law has directly increased the cost of work and the duties of this office. It has complicated the accounts; it has necessitated an increase in the number of clerks who examine and adjust them, and, unless repealed or modified in this particular, will render the accounts for works extending over many years so complicated as to make it impossible to settle them within any reasonable time, and has, in addition, rendered it difficult to exercise a proper supervision over the cost of the work. It has, also, in many instances compelled a suspension of work, though the amount necessary for the completion of the building had been appropriated. It is also oppressive, the Department being in many instances unable to pay creditors whose accounts are adjusted—whose claims are just and indispensable—even when ample funds have been appropriated for the purpose. I therefore earnestly recommend that the repeal of so much of the law as relates to public improvements be obtained, feeling assured that the interests of the Government will be promoted thereby.

In conclusion I desire to call the attention of the Department to the enormous amount of business that has been transacted in this office during the past fiscal year, and the inadequate force authorized for the purpose, as well as the insufficiency of the salaries paid. The hours of the Department in all other bureaus are from 9 o'clock a. m. to 3 o'clock p. m. The hours in this bureau have been necessarily extended until 4 o'clock, and in the case of the principal officers and clerks have seldom terminated before 6, and often at a much later hour.

I desire once more to call attention to the eight-hour law, believing it to be alike injurious to the best interests of the Government and to the workmen themselves. It frequently happens that mechanics and laborers employed by the Government and those employed by contractors are required to work on the same building, and at the same time. Those employed by the Government work but eight hours, while those employed by the contractors work ten hours per diem. This causes much feeling, and it needs no argument to prove that it is unjust, and that the mechanic who performs ten hours' work is taxed for the benefit of the

more favored workman who has friends and influence sufficient to obtain employment for him on Government work. It is also in direct violation of the principles of civil-service reform, inasmuch as it converts the employment of mechanics and laborers from a business question of competency and industry to a question of political patronage and personal influence. I do not hesitate to say that it has cost the Government millions of dollars, without benefiting the mechanic or laborer in the slightest degree, or, as far as I am advised, any other persons than perambulating and paid agitators, or the claim-agents who have instigated litigations and claims for their own benefit. The law has been fairly and fully tested; the experience of this Department, as well as of private establishments, has shown that it is not only impossible for a man to perform as much labor in eight hours as in ten, but that he absolutely performs less work per hour under the eight-hour system. It is a matter of neither interest nor importance to me whether mechanics and laborers perform eight or ten hours' work, provided the hours of labor are the same on public as on private works. It is, however, impossible to conduct work in a proper manner under a system that increases the compensation of mechanics and laborers employed by the Government 20 per cent. above market-rates, and thus makes them a favored class, without, as I have previously shown, obtaining any advantage therefrom. I would therefore recommend that such modification of the law be obtained as will entitle all persons employed by the Government to the highest market-rates for their labor and the benefit of all local rules and regulations in regard to the hours of labor, or otherwise. If this rule is, however, to be the permanent policy of the Government, and its mechanics and laborers are to be compensated at the rate of 20 per cent. above the highest market-rates, I see no reason why officers, clerks, and other employes of the Government should not be paid by the same rule. Under the present system gentlemen of education who occupy positions of trust and great pecuniary responsibility in the different bureaus actually receive less than mechanics' wages, and are discriminated against in favor of men who, as a rule, exhibit little interest in the performance of their duties and have no responsibility whatever. It is also a fact that many mechanics receive, under the present system, not only more than their foremen and master-mechanics, but more than the superintendent of the work on which they are engaged, the latter classes being allowed no compensation for extra labor performed.

In conclusion I desire to tender to the Secretary my most sincere thanks for the kindness with which I have been treated, and the support I have received, without which it would have been impossible for me to perform my duties. I also desire to express my appreciation of the manner in which the chief clerk, A. G. Mills, esq., has performed the very arduous duties of his office, and of the efficient assistance he has rendered me, and to express my entire satisfaction with the manner in which the labors of this office have been performed by the gentlemen connected with it, and to tender them my sincere thanks for the services they have rendered, and for the hearty co-operation I have received from them.

Respectfully submitted,

A. B. MULLETT,
Supervising Architect.

Hon. WM. A. RICHARDSON,
Secretary of the Treasury.

Tabular statement of custom-houses, marine hospitals, court-houses, post-offices, branch mints, &c., under charge of this Office; exhibiting the contract price of construction, actual cost of construction, cost of alterations and repairs, total cost of the work, including alterations and repairs to June 30, 1873, cost of site, and date of purchase.

Location and nature of work.	Contract price of construction.	Actual cost of construction.	Cost of alterations and repairs.	Total cost to June 30, 1873.	Cost of site.	Date of purchase.	Remarks.
Alexandria, Va., custom-house	\$37,149 37	\$57,913 64	\$10,562 53	\$68,476 17	\$16,000 00	May 3, 1856	
Astoria, Oreg., custom-house					900 00	Mar. 27, 1856	Old site.
Do		67,963 28		67,963 28	8,000 00	May 7, 1868	Completed.
Bath, Me., custom-house	47,549 36	88,831 53	3,151 10	91,982 63	15,000 00	Feb. 7, 1852	
Bangor, Me., custom-house	45,584 39	103,698 13	98,057 46	201,755 59	15,000 00	June 5, 1851	
Barnstable, Mass., custom-house	17,250 00	34,433 71	2,706 22	37,139 93	15,000 00	Apr. 24, 1855	
Baltimore, Md., custom-house					*70,000 00	July 16, 1817	Part of present building.
Do					*110,000 00	Feb. 10, 1853	Do.
Do			330,142 70	717,142 70	*207,000 00	May 28, 1857	Includes both of above.
Baltimore, Md., appraisers' stores		241,672 61	13,081 39	254,754 00	30,000 00	June 10, 1833	
Baltimore, Md., court-house	112,808 04	205,176 97	8,263 10	213,440 07	50,000 00	June 6, 1859	
Belfast, Me., custom-house	17,500 00	30,983 26	2,607 48	33,590 74	5,600 00	Oct. 4, 1856	
Boston, Mass., custom-house		884,346 76	51,535 01	935,881 77	180,000 00	Aug. 29, 1837	
Boston, Mass., court-house			20,564 10	125,564 10	*105,000 00	—, 1859	Total cost includes site.
Boston, Mass., post-office and sub-treasury				1,580,013 70	526,693 75	Mar. 25, 1868	
Boise City, Idaho, assay-office		77,070 84		77,070 84		Apr. 29, 1871	Cost includes machinery; site donated.
Bristol, R. I., custom-house	17,522 00	22,135 75	6,668 94	28,804 69	4,400 00	Mar. 12, 1856	
Buffalo, N. Y., custom-house	117,769 65	191,764 34	45,009 82	236,774 16	45,000 00	Jan. 22, 1855	
Burlington, Vt., custom-house	26,238 40	44,968 74	18,544 16	63,511 90	7,750 00	Mar. 30, 1855	
Cairo, Ill., custom-house		271,260 68		271,260 68			Site donated.
Castine, Me., custom-house			12,338 50	13,538 50	*1,200 00	Apr. 6, 1833	Total cost includes part of site. Additional land.
Carson City, Nevada, branch mint		352,983 85	4,545 21	357,529 06	600 00	Jan. 16, 1873	Total cost includes machinery; site donated.
Charleston, S. C., custom-house				2,322,517 87	130,000 00	July 10, 1849	In course of erection.
Charleston, S. C., post-office			30,000 00	90,000 00	*60,000 00	Feb. 14, 1818	Old custom-house; total cost includes site.
Charlotte, N. C., branch mint		26,000 00	9,692 15	35,693 15	1,500 00	Nov. 2, 1835	
Chelsea, Mass., marine hospital	122,185 39	233,015 31	111,032 70	344,047 91	50,000 00	June 12, 1858	
Chicago, Ill., marine hospital		412,107 03		412,107 03	10,000 00	Jan. 22, 1867	Completed.
Chicago, Ill., custom-house					69,200 00	Jan. 10, 1855	Old site exchanged.
Do				206,881 47	1,256,385 65	July 31, 1857	In course of erection.
Cincinnati, Ohio, custom-house		242,197 23	74,641 45	316,838 68	50,000 00	Jan. 28, 1865	
Cleveland, Ohio, custom-house	83,500 00	138,236 30	33,973 54	172,211 84	30,000 00	Aug. 26, 1872	
Cleveland, Ohio, marine hospital	20,000 00	87,703 66	19,588 18	107,291 84	12,000 00	Sept. 1, 1851	
						Apr. 9, 1856	
						Oct. 11, 1837	

Columbia, S. C., court-house.....				127,313 63			In course of erection; site donated.
Dallas City, branch mint.....				103,280 00			Work suspended; site donated.
Des Moines, Iowa, court-house.....		221,437 00	1,139 30	222,566 30	15,000 00	Oct. 16, 1866	
Detroit, Mich., custom-house.....	103,160 66	190,933 00	19,303 76	210,236 76	24,000 00	Nov. 13, 1855	
Detroit, Mich., marine hospital.....	54,637 12	78,215 14	7,729 34	85,944 48	23,000 00	Nov. 19, 1855	
Denver, Colo., branch mint.....			68,377 69	93,377 69	*25,000 00	Nov. 25, 1862	Total cost includes site.
Dubuque, Iowa, custom-house.....	87,334 50	179,095 96	4,708 14	183,804 10	20,000 00	Feb. 15, 1857	
Eastport, Me., custom-house.....						—, 1830	Old building acquired by debt.
Do.....	30,500 00	32,500 60	9,946 47	42,456 07	2,780 00	July 3, 1847	
Ellsworth, Me., custom-house.....	9,200 00	22,258 47	1,769 03	24,027 50	3,000 00	Apr. 11, 1855	
Erie, Pa., custom-house.....			5,648 44	34,648 44	*29,000 00	July 2, 1849	Total cost includes site.
Evansville, Ind., custom-house.....				713 30	45,000 00	Mar. 1, 1873	Site purchased.
Fall River, Mass., custom-house.....					103,200 00	June 20, 1873	Do.
Galena, Ill., custom-house.....	43,629 00	61,372 44	4,265 58	65,638 02	16,500 00	Mar. 24, 1857	
Galveston, Tex., custom-house.....	94,470 74	108,359 82	23,516 70	131,876 61	6,000 00	Sept. 1, 1855	
Georgetown, D. C., custom-house.....	41,582 00	55,368 15	7,256 34	62,624 49	5,000 00	Oct. 23, 1856	
Gloucester, Mass., custom-house.....	26,596 78	40,765 11	1,035 43	41,800 54	9,000 00	June 6, 1855	
Hartford, Conn., custom-house.....				1,495 80			Commenced; site donated.
Indianapolis, Ind., court-house, &c.....	98,983 78	166,240 00	70,319 47	236,559 47	47,160 00	Nov. 5, 1856	In course of extension.
Kennebunk, Me., custom-house.....			773 42	2,348 42	*1,575 00	Mar. 14, 1873	
Key West, Fla., custom-house.....			5,341 89	9,341 89	*4,000 00	Nov. 19, 1832	Total cost includes site.
Key West, Fla., court-house.....					3,000 00	July 26, 1833	Total cost includes site.
Key West, Fla., marine hospital.....			9,174 84	34,174 84	*25,000 00	Apr. 28, 1858	Site.
Knoxville, Tenn., custom-house.....				271,558 00	10,300 00	Nov. 30, 1844	Total cost includes site.
Louisville, Ky., custom-house.....	148,158 00	246,640 75	75,061 27	321,702 02	16,000 00	Sept. 26, 1870	In course of erection.
Louisville, Ky., marine hospital.....		61,378 07	31,073 50	92,452 47	6,000 00	Mar. 3, 1871	
Machias, Me., custom-house.....		21,000 00		21,000 00	1,000 00	Oct. 7, 1851	
Madison, Wis., court-house.....		329,388 97	127 88	329,516 85	11,000 00	Nov. 3, 1842	Additional site.
Memphis, Tenn., court-house.....					15,000 00	May 7, 1870	Original site donated.
Middletown, Conn., custom-house.....		12,176 64	17,233 55	29,410 19	3,500 00	Mar. 17, 1873	Site.
Milwaukee, Wis., custom-house.....	130,064 03	161,779 61	27,768 47	189,548 08	12,200 00	Apr. 24, 1873	
Mobile, Ala., custom-house.....		382,159 93	49,165 11	431,325 04	12,500 00	June 6, 1860	
Mobile, Ala., marine hospital.....		41,400 00	3,939 71	45,339 71	10,000 00	Feb. 8, 1833	
Nashville, Tenn., custom-house.....					20,000 00	Feb. 16, 1855	
Natchez, Miss., marine hospital.....		59,750 00		59,750 00	7,000 00	Oct. 13, 1851	
Newark, N. J., custom-house.....	81,252 90	109,873 00	22,798 28	132,671 28	50,000 00	June 20, 1838	
New Bedford, Mass., custom-house.....		24,500 00	14,399 53	38,879 53	4,900 00	Aug. 25, 1856	
Newburyport, Mass., custom-house.....		23,188 50	8,166 05	31,354 55	3,000 00	Feb. 17, 1857	
New Haven, Conn., custom-house.....	88,000 00	158,256 00	21,702 64	179,958 64	25,500 00	Aug. 9, 1833	
New London, Conn., custom-house.....		14,600 00	10,621 31	25,221 31	3,400 00	Apr. 9, 1833	
New Orleans, La., custom-house.....				3,622,314 39		June 1, 1855	
New Orleans, La., branch mint.....		327,548 55	287,352 33	614,900 88		May 18, 1833	Site donated; in course of erection.
							Use of site granted by city.

* Building and site.

Tabular statement of custom-houses, marine hospitals, court-houses, post-offices, branch mints, &c.—Continued.

Location and nature of work.	Contract price of construction.	Actual cost of construction.	Cost of alterations and repairs.	Total cost to June 30, 1873.	Cost of site.	Date of purchase.	Remarks.
New Orleans, La., marine hospital		\$110,388 97	\$6,323 73	\$116,712 70	\$6,000 00	Aug. 4, 1837	Hospital McDonough.
New Orleans, La., marine hospital		498,118 55	19,972 29	518,090 84	12,000 00	Aug. 7, 1835	
New Orleans, La., quarantine warehouse			44,865 12	44,865 12		Sept. 23, 1858	Build'g and site donated.
New Orleans, La., boarding-station, Southwest Pass			3,835 70	7,335 70	*3,500 00	May 9, 1857	Total cost includes site.
New Orleans, La., boarding-station, Pass à l'Ouvre		12,000 00	4,361 70	16,361 70		Feb. 1, 1856	Use of site granted by New Orleans.
Newport, R. I., custom-house		9,100 00	17,321 09	26,421 09	1,400 00	Sept. 16, 1829	
New York, N. Y., custom-house			304,714 46	1,304,714 46	*1,000,000 00	Apr. 29, 1863	Total cost includes site.
New York, N. Y., old custom-house					*70,000 00	Dec. 16, 1816	Now part of sub-treas'y.
New York, N. Y., sub-treasury		858,846 76	254,719 22	1,058,134 41	200,000 00	Jan. 9, 1833	Includes above.
New York, N. Y., assay office			183,358 75	713,358 75	*530,000 00	Aug. 21, 1834	
New York, N. Y., old post-office			53,205 65	253,205 65	*200,000 00	Oct. 29, 1860	Total cost includes site.
New York, N. Y., new post-office				4,893,614 29	508,585 25	Apr. 11, 1867	In course of erection.
New York, N. Y., 23 Pine street			3,374 47	14,512 07	*11,137 60	— 1859	Total cost includes site.
New York, N. Y., revenue-dock		214,752 82		214,752 82	10,000 00	Mar. 30, 1867	
Norfolk, Va., custom-house		34,532 33	3,450 00	38,002 33	9,000 00	Dec. 6, 1817	Old building.
Norfolk, Va., custom-house		203,893 75	42,961 48	246,855 23	13,500 00	Feb. 28, 1852	
Ocracoke, N. C., marine hospital		7,827 07	300 00	8,127 07	1,100 00	May 15, 1843	
Ogdensburg, N. Y., custom-house		216,375 58	1,843 35	218,218 93	8,000 00	Feb. 4, 1857	
Omaha, Neb., court-house, &c.				246,372 95			In course of erection; site donated.
Oswego, N. Y., custom-house	\$77,255 00	114,012 03	10,283 26	124,295 29	12,000 00	Dec. 15, 1854	
Parkersburgh, W. Va., post-office, &c.					17,756 40	June 23, 1873	Site purchased.
Plattsburgh, N. Y., custom-house	51,224 94	66,425 17	2,581 83	69,006 00	5,000 00	June 10, 1856	
Pensacola, Fla., custom-house	27,115 00	49,177 43	6,800 25	55,977 68			Site acquired from Spain.
Perth Amboy, N. J., custom-house					2,000 00	July 30, 1857	Site.
Petersburgh, Va., custom-house	67,619 88	84,664 88	18,094 50	102,769 38	15,000 00	Feb. 5, 1856	
Pittsburgh, Pa., custom-house	39,866 00	99,747 00	17,319 08	117,066 08	41,000 00	May 8, 1851	
Pittsburgh, Pa., marine hospital		55,889 38	6,412 19	62,301 57	10,253 00	Nov. 7, 1842	
Philadelphia, Pa., custom-house			105,271 84	362,271 84	*257,000 00	Aug. 27, 1844	Total cost includes site.
Philadelphia, Pa., court-house			108,486 82	269,486 82	*161,000 00	Oct. 6, 1860	
Philadelphia, Pa., new court-house				776 67	925,333 33	Mar. 12, 1873	Site purchased.
Philadelphia, Pa., Mint			193,374 70	230,508 03	*5,466 66	July 18, 1792	Total cost includes site.
Philadelphia, Pa., appraisers' store		379,675 04	5,249 37	384,924 41	*31,666 67	Apr. 30, 1829	
					*250,000 00	Mar. 2, 1857	Built on site Pennsylvania Bank.
Philadelphia, Pa., building and wharf at Lazaretto			8,832 00	8,832 00			
Plymouth, N. C., custom-house			426 70	2,932 70	*2,506 00	May 17, 1834	Sold May 1, 1873.
Portsmouth, N. H., custom-house	82,728 96	145,046 91	15,439 43	160,486 34	19,500 00	June 28, 1857	
Portland, Me., custom-house		494,984 03	206 70	495,190 73	40,500 00	Oct. 4, 1828	
Portland, Me., court-house		392,214 64	1,401 24	393,615 88	(*)	Dec. 21, 1866	
						July 5, 1849	Site of old custom-house.

Portland, Me., marine hospital	66,200 00	84,758 73	27,066 40	111,825 13	11,000 00	Nov. 22, 1852	
Portland, Oreg., custom-house				251,264 00	15,000 00	Apr. 16, 1868	In course of erection.
Port Huron, Mich., custom-house				275 00	5,205 00	Jan. 16, 1873	Site purchased.
Providence, R. I., custom-house		10,504 00	2,988 26	13,492 26	3,000 00	Nov. 26, 1817	Old building.
Do.	151,000 00	209,841 71	30,019 35	239,861 06	40,000 00	Oct. 9, 1854	
Raleigh, N. C., court-house, &c				166 45	7,700 00	Aug. 7, 1860	
Richmond, Va., custom-house	110,000 00	194,404 47	33,080 47	227,484 94	61,000 00	June 22, 1853	
Rockland, Me., custom-house				225 00	12,000 00	Oct. 4, 1872	
Rutland, Vt., court-house	55,701 75	71,324 43	10,962 54	82,286 97	1,900 00	July 4, 1857	
Saint Augustine, Fla., court-house			5,805 60	5,805 60		May 17, 1859	
Saint Louis, Mo., custom-house		321,987 08	26,576 85	348,563 93	37,000 00	Oct. 31, 1851	Acquired from Spain.
Do.				27,498 52	372,638 25	1872	
Saint Louis, Mo., marine hospital		86,288 00	23,014 12	109,302 12		Mar. 7, 1850	New building comm'n'c'd.
Saint Paul, Minn., custom-house				421,373 88	16,000 00	Apr. 10, 1867	Site ceded by War Dep't.
San Francisco, Cal., custom-house	400,000 00	628,581 49	49,059 88	677,641 37	150,000 00	Sept. 5, 1854	Completed.
San Francisco, Cal., marine hospital		223,400 00	7,871 10	231,271 10	600 00	Nov. 13, 1852	
San Francisco, Cal., appraisers' store	53,000 00	93,566 75	10,749 10	104,315 85		Feb. 1, 1856	
Do.				20,896 80			
San Francisco, Cal., branch mint			16,070 90	300,000 00	*283,929 10	May 2, 1854	New building comm'n'c'd.
Do.				1,321,189 88	100,000 00		Old building; cost includes site.
Salem, Mass., custom-house		14,271 77	16,654 84	35,926 61	5,000 00	Jan. 1, 1867	In course of erection.
Sandusky, Ohio, custom-house	47,560 00	64,019 41	9,911 88	73,931 29	11,000 00	June 23, 1818	
Savannah, Ga., custom-house		156,434 35	18,143 02	174,577 37	20,725 00	Dec. 28, 1854	
Santa Fé, N. Mex., adobe palace			14,107 39	14,107 39		Dec. 16, 1845	
Springfield, Ill., court-house		285,841 03	570 75	286,411 78	9,000 00	Mar. 2, 1857	Acquired from Mexico.
Suspension Bridge, N. Y., custom-house			20,059 12	26,059 12	*6,000 00	Oct. 1, 1872	
Toledo, Ohio, custom-house	45,530 11	83,543 52	1,710 79	85,254 31	12,000 00	May 25, 1867	Total cost includes site.
Trenton, N. J., court-house, &c				4,568 46	82,115 88	Feb. 20, 1855	
Waldoborough, Me., custom-house	15,800 00	22,824 68	308 25	23,132 93	2,000 00	May 24, 1872	Commenced.
Washington, D. C., Treasury building		6,395,307 65	572,734 03	6,968,041 68		Nov. 29, 1852	
Wheeling, W. Va., custom-house	85,070 82	96,618 64	8,384 38	105,003 02	20,500 00	Sept. 7, 1855	
Wilmington, Del., custom-house	29,234 00	40,146 34	11,666 98	51,813 32	3,500 00	May 27, 1853	
Wilmington, N. C., custom-house		42,039 75	3,774 45	45,814 20	1,000 00	May 17, 1845	
Windsor, Vt., court-house	53,258 84	71,347 32	18,766 45	90,113 77	4,700 00	Mar. 4, 1857	
Wiscasset, Me., custom-house	17,000 00	27,007 25	53 03	27,060 28	1,800 00	June 20, 1868	

* Building and site.

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